

**PORTSMOUTH PUBLIC SCHOOLS**

**PORTSMOUTH, VIRGINIA**

**BUDGET FOR  
2008-2009**



Adopted by the  
School Board  
May 15, 2008

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## TABLE OF CONTENTS

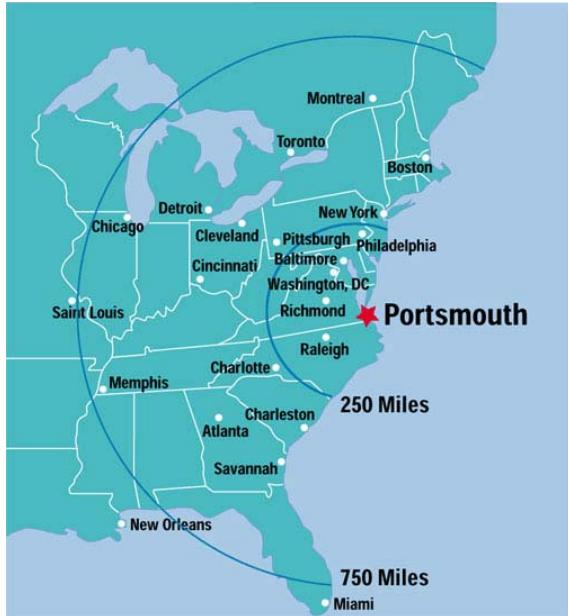
<b>INTRODUCTORY SECTION</b>	<b>3</b>
CITY HIGHLIGHTS	5
EXECUTIVE SUMMARY	6
REVENUES	9
EXPENDITURES	10
ENROLLMENT AND STAFFING	11
MULTI YEAR COMPARISON	13
SCHOOL BOARD MEMBERS	14
SCHOOL LISTING	15
MAP OF SCHOOLS/CENTERS	16
 <b>ORGANIZATIONAL SECTION</b>	 <b>17</b>
ORGANIZATIONAL CHART	19
SCHOOL BOARD MEMBERS AND CABINET	20
MISSION AND VISIONS	21
FACILITIES AND PROGRAMS	22
FUNDING	23
BUDGET PROCESS	24
 <b>FINANCIAL SECTION</b>	 <b>27</b>
SCHOOL BOARD RESPONSIBILITIES	29
SCHOOL BOARD FUND DEFINITIONS	29
EXPENDITURE CATEGORIES	30
GENERAL FUND REVENUE OVERVIEW	35
STATE SCHOOL CATEGORIES	36
REVENUE DETAIL SECTION	37
GENERAL FUND EXPENDITURE OVERVIEW	39
INSTRUCTION OVERVIEW	40
CLASSROOM INSTRUCTION	41
GUIDANCE SERVICES	45
SOCIAL WORKER SERVICES	48
HOMEBOUND INSTRUCTION	49
IMPROVEMENT OF INSTRUCTION	50
MEDIA SERVICES	51
OFFICE OF THE PRINCIPAL	54
ADMINISTRATION, ATTENDANCE AND HEALTH OVERVIEW	57
BOARD SERVICES	58
EXECUTIVE ADMIN SERVICES	59
BUDGET AND PLANNING	60
PUBLIC INFORMATION SERVICES	61
HUMAN RESOURCES	62
FINANCIAL SERVICES	63
PURCHASING SERVICES	64
HEALTH SERVICES	65

PSYCHOLOGICAL SERVICES	66
SPEECH/AUDIOLOGY SERVICES	67
TRANSPORTATION OVERVIEW	68
MGMT AND DIRECTION	69
VEHICLE OPERATION	70
VEHICLE MAINTENANCE	71
BUS PURCHASE	72
OPERATIONS OVERVIEW	73
MGMT AND DIRECTION	74
BLDG MAINTENANCE	75
BLDG SERVICES	76
EQUIPMENT SERVICES	77
VEHICLE SERVICES	78
SECURITY SERVICES	79
CROSSING GUARDS	80
WAREHOUSE	81
FACILITIES	82
TECHNOLOGY OVERVIEW	83
CLASSROOM INSTRUCTION	84
INSTRUCTIONAL SUPPORT	85
ADMINISTRATION	86
ATTENDANCE AND HEALTH	87
OPERATIONS AND MAINTENANCE	88
FACILITIES	89
FUND TRANSFERS OVERVIEW	90
DEBT SERVICE	91
INTRA-AGENCY FUND TRANSFERS	92
SCHOOL BOARD BUDGET ADDENDUM	93
REPROGRAPHICS	94
CAFETERIA FUND	95
GRANTS FUND	96
RISK MANAGEMENT AND INSURANCE FUND	97
TEXTBOOK FUND	98
<b>INFORMATIONAL SECTION</b>	<b>99</b>
REVENUE SOURCES	101
SCHOOLS AND CITY STATISTICAL DATA	102
MARCH 31, 2007 STUDENT MEMBERSHIP BY GRADE LEVEL	103
POSITION CONTROL ALLOCATIONS	105
FREE AND REDUCED LUNCH PROGRAM	107
DIVISIONAL STAFFING CHARACTERISTICS	107
SCHOOLS LISTING	108
SCHOOL LOCATION MAPS	109

## **INTRODUCTORY SECTION**

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# PORPSMOUTH, VIRGINIA



Portsmouth's small-town atmosphere is a pleasant contrast to its metropolitan Hampton Roads location. Tree-lined streets lead toward the picturesque downtown waterfront – the center of the city's many activities, and its heart.

- Economic incentive programs include Empowerment Zone, Enterprise Zone, Foreign Trade Zone, Historic Tax Credits and HUB Zone
- Home to Norfolk Naval Shipyard (one of the nation's oldest and largest), Naval Medical Center Portsmouth (the nation's oldest and continuously operating hospital, military or civilian) and the U.S. Fifth District Coast Guard Command
- Six business parks
- Mild, four-seasons climate
- Mile Marker Zero on the Intracoastal Waterway
- Neighboring cities include Chesapeake, Norfolk, Suffolk and Virginia Beach
- Port of Hampton Roads – third-busiest east coast port\*
- Strategic location 18 miles from open sea
- Unequalled hometown lifestyle

\*American Association of Port Authorities



## EXECUTIVE SUMMARY

Portsmouth Public Schools is pleased to present the 2008-2009 budget. It is our pleasure to fully communicate how our resources are used. Our budget fiscal year is July 1 thru June 30. Our budget must be approved and adopted by our School Board.

Accurately forecasting revenue may well be the most difficult piece of budgeting. Our Revenues are determined by the Governor's Budget, Portsmouth's Composite index, our average daily membership, City Council annual appropriation and Federal Funding.

Our major expenditures are salaries, employee retirement, and health insurance. We were able to fund the opening of a new Parkview Elementary, expansion of Victory Elementary and complete implementation of our new Financial HR/Payroll system.

Our budget document has been prepared to meet the criteria for the Meritorious Budget Award. This document is divided into four sections, Introductory, Organizational, Financial and Informational.

# **MISSION STATEMENT**

The mission of the Portsmouth Public Schools is to challenge the minds, challenge the bodies, and challenge the dreams of all students while focusing on excellence.

## **VISIONS**

- Strong Board Leadership
- Committed and Supportive Parents
- High Quality Graduates
- Value Added Programs
- Exemplary student citizens

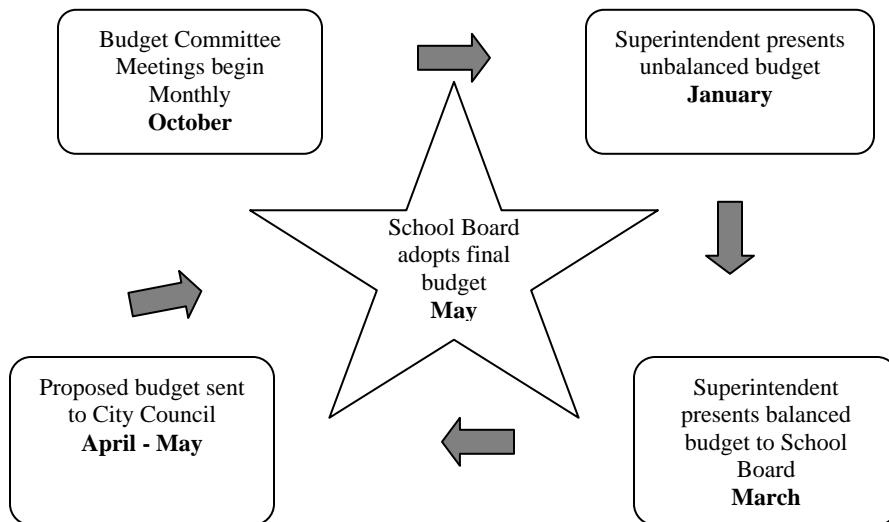
## **GOALS AND INITIATIVES**

The School Board and Administrators have identified multiple goals and objectives within each vision, these are goals discussed in the 2007-17 Comprehensive Plan.

## **BUDGET PROCESS**

Portsmouth Public Schools is committed to funding the needs of its students and staff. The needs can only be met with appropriate funding. October begins the process of accepting requests from our schools and departments. The amount of revenue received will determine if we are able to fund all requirements.

Our Budget Committee met to determine appropriate funding for the 2008-2009 School Year.



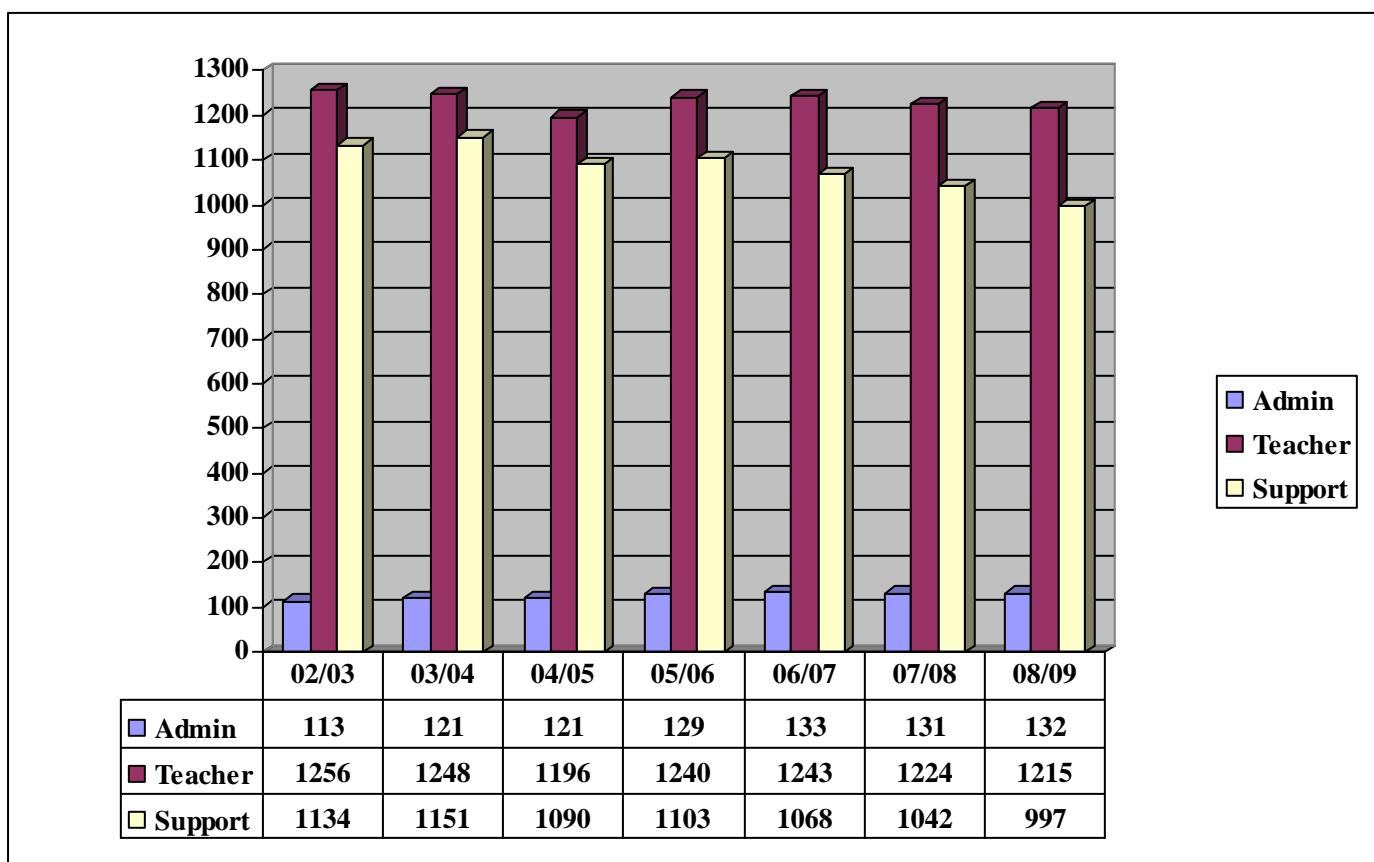
## Significant Changes in the Budget Process

The most significant change to our budget process has been utilizing the Budget Module of our new financial software (MUNIS). This system has ultimately created a paperless process for our schools and departments. This system has also allowed our users to follow the status of their requests through the budget process.

## Allocation of Human and Financial Resources

Portsmouth Public Schools allocates employees based on student enrollment. The pupil population determines staffing needs at each location within our district. Non salary related expenses are determined based on a per pupil allocation multiplied by the number of estimated students at each school.

The following graph demonstrates Portsmouth Public Schools commitment to apply the bulk of our funding to adequately staff our schools and centers.



Graph reflects active full time employees only

## Revenues

Portsmouth Public Schools receives revenues from Local, State and Federal agencies. Our State monies are determined by our Average Daily Membership (ADM) and composite index. Portsmouth Public Schools reports the following major governmental funds:

State Sales Taxes - revenues represent 1% (an additional 1/8% is dedicated to the state portion of basic aid) of the educational component of the tax that is distributed to all school districts. This is a formula-driven allocation which is based upon the number of children who reside in Portsmouth.

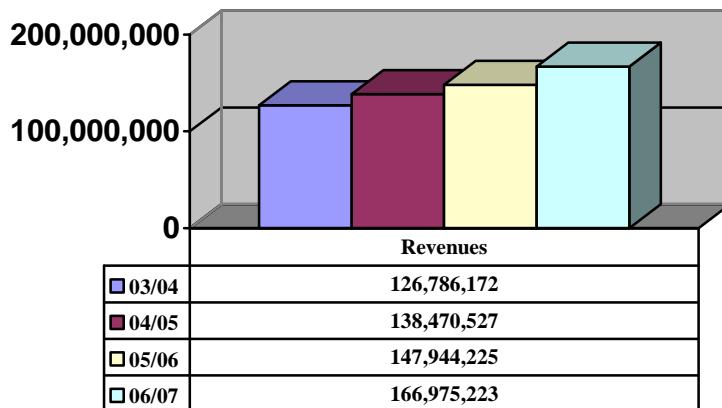
State School Funds - consist of the Standards of Quality (SOQ) payments, incentive funds, and categorical amounts established by the State General Assembly.

Federal Funds - primarily consists of Impact Aid which is funding from the United States Government for the loss of tax revenue given that federal property is not subject to local and State taxes.

City Funds - consist of monies appropriated by the city.

Other Funds - consist of monies from rents, summer school, rebates and refunds.

Total revenues received by Portsmouth Public Schools based on our Financial Annual School Report (ASR) over the past four years are shown in the following graph.



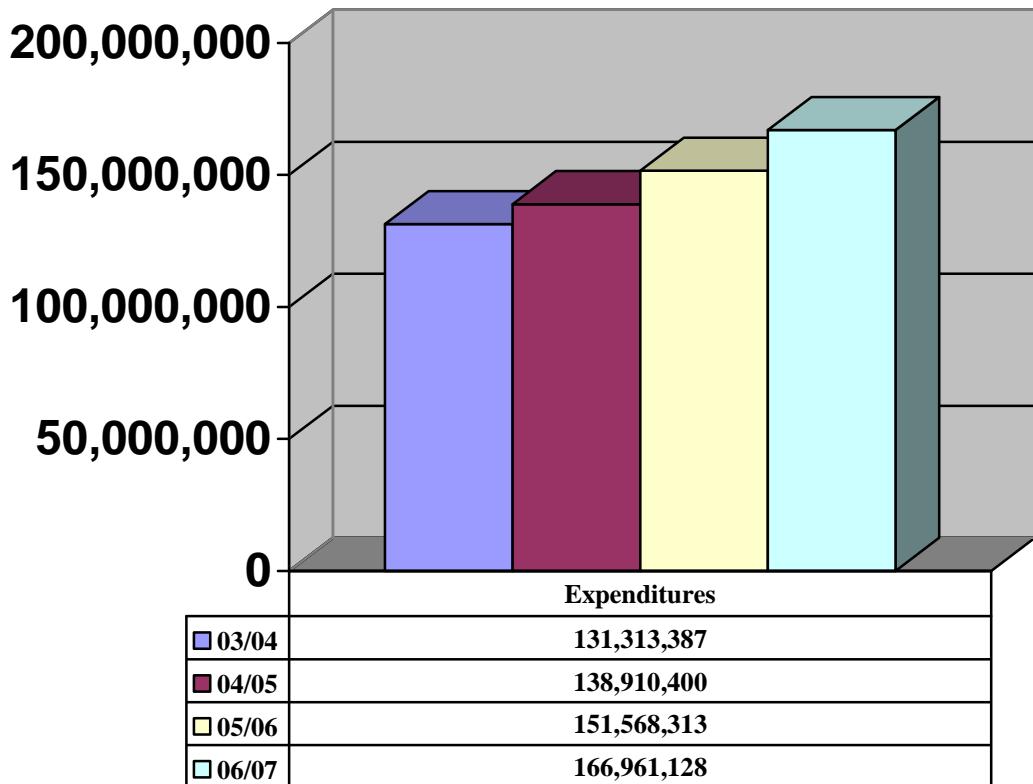
Source: Comprehensive Annual Financial Report, PPS

## **Expenditures**

The major expenditure incurred by Portsmouth Public Schools is our salaries and benefits. These expenses make up approximately 80% of our budget. Our district continues to upgrade technology by increasing the number of Smart Boards for our teachers and creating a family notification system. Channel 47 will be converted from analog to high definition in preparation for February 2009 nation-wide television change over.

Portsmouth Public Schools has significantly increased teacher salaries to be more competitive in Hampton Roads. In 2006-2007, teacher salaries were increased by 8%, 2007-2008 4.8%, and 2008-2009 4%. Portsmouth Public Schools has converted all custodians to 12 month positions.

Actual expenditures for the previous four years are shown below.

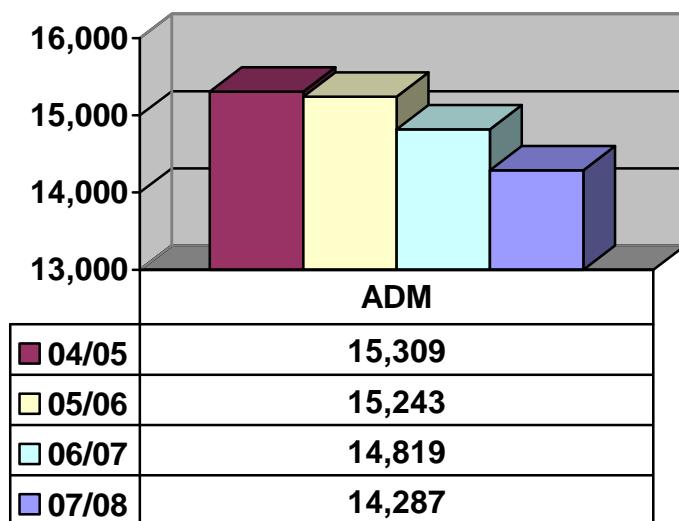


Source: Comprehensive Annual Financial Report, PPS

The General Fund of the School Board Operating Budget is the basic funding plan for the schools. It includes funds for the fiscal operation of the school system. The Print Shop Fund accounts for the revenues and expenditures needed for the operation of the Portsmouth City Public Schools' Printing Center. The Construction fund is used to account for financial resources to be used for the construction or renovation of buildings. The Textbook fund records revenues and expenditures for textbooks. Historically, the General Assembly authorizes the Textbook fund balance to be carried forward each fiscal year. The grant fund provides assistance for particular program purposes of federal, state, and local interest. These grants encourage recipient divisions to expand expenditures to support certain instructional programs. The Risk Management fund funds all insurance premiums and workers' compensation claims for which the School Board is liable. The Cafeteria fund is a special revenue fund that supports food services operations at the division's schools.

## **Enrollment History and Staffing**

Enrollment (as measured by Average Daily Members - ADM) has been declining for several decades. Based on this decline Portsmouth Public Schools has had to reduce positions within our Operating Budget.



Portsmouth Public Schools is committed to staffing classrooms based on Virginia Standards of Quality. All staffing is done on a school by school basis using ADM and by grade level or for secondary schools, class enrollment. Portsmouth Public Schools is committed to having highly qualified staff.

Portsmouth Public Schools has made significant strides to obtain and retain highly qualified teachers. The Instructional Personnel Licensure Report (IPAL) indicates a major improvement over the past 2 years.

YEAR	% of Highly Qualified Teachers
2004/2005	94.09%
2005/2006	93.10%
2006/2007	97.47%
2007/2008	98.51%

**MULTI YEAR COMPARISON  
OF  
REVENUE**

REVENUE CATEGORIES	2006-07*	2007-08*	2008-09
	Budget	Budget	Budget
REVENUE FROM STATE SCHOOL FUNDS	81,751,893	82,425,698	87,537,740
REVENUE FROM FEDERAL FUNDS	660,000	845,000	660,000
REVENUE FROM CITY FUNDS	42,683,991	49,791,970	49,791,970
REVENUE FROM STATE SALES TAX	13,617,694	12,926,730	12,846,153
REVENUE FROM OTHER FUNDS	675,000	765,000	950,000
TOTAL REVENUE	<u>139,388,578</u>	<u>146,754,398</u>	<u>151,785,863</u>

**MULTI YEAR COMPARISON  
OF  
EXPENDITURES**

EXPENDITURES CATEGORIES	2006-07*	2007-08*	2008-09
	Budget	Budget	Budget
GENERAL FUND	139,388,578	146,754,398	151,785,863
REPROGRAPHICS FUND	985,456	956,619	896,280
CAFETERIA FUND	6,540,000	7,272,000	6,795,350
GRANTS FUND	18,954,073	19,253,830	17,667,096
RISK MANAGEMENT & INSURANCE FUND	1,172,542	1,509,811	1,655,702
TEXTBOOK FUND	1,504,200	1,464,088	1,659,280
TOTAL EXPENDITURES OF	<u>168,544,849</u>	<u>177,210,746</u>	<u>180,459,571</u>

\*Source: Operating Budget Book 2007-2008

# **PORPSMOUTH PUBLIC SCHOOLS**

801 Crawford Street  
Portsmouth, Virginia 23704

## **SCHOOL BOARD MEMBERS**

Mr. James E. Bridgeford, Chair  
Mrs. Linda A. Ridenour, Vice Chair  
Dr. Elizabeth Daniels, Member  
Mr. James M. Hewitt, IV, Member  
Mr. Edward P. McCabe, Member  
Mr. B. Keith Nance, Sr., Member  
Mrs. Jean H. Shackelford, Member  
Dr. Mark M. Whitaker, Member  
Mrs. Costella B. Williams, Member



**PORPSMOUTH PUBLIC SCHOOLS  
2008-2009**

<u>SCHOOL</u>	<u>ADDRESS</u>
Brighton Elementary School	1100 Portsmouth Boulevard 23704
Churchland Academy Elementary School	4061 River Shore Road 23703
Churchland Elementary School	5601 Michael Lane 23703
Churchland High School	4301 Cedar Lane 23703
Churchland Middle School	4051 River Shore Road 23703
Churchland Primary School	5700 Hedgerow Lane 23703
Cradock Middle School	21 Alden Avenue 23702
D.A.C. Center	401 West Road 23707
Douglass Park Elementary School	34 Grand Street 23701
Hodges Manor Elementary School	1201 Cherokee Road 23701
I. C. Norcom High School	1801 London Boulevard 23704
James Hurst Elementary School	18 Dahlgren Avenue 23702
Lakeview Elementary School	1300 Horne Avenue 23701
Mt. Hermon Preschool Center	3000 North Street 23707
New Directions at Stephen H. Clarke	2801 Turnpike Road 23707
Olive Branch Elementary School	415 Mimosa Road 23701
Park View Elementary School	260 Elm Avenue 23704
Simondale Elementary School	132 Byers Avenue 23701
Emily Spong Preschool Center	2200 Piedmont Avenue 23704
John Tyler Elementary School	3649 Hartford Street 23707
Victory Elementary School	2828 Greenwood Drive 23701
William E. Waters Middle School	600 Roosevelt Boulevard 23701
Westhaven Elementary School	3701 Clifford Street 23707
Woodrow Wilson High School	1401 Elmhurst Lane 23701



## City of Portsmouth



## SCHOOLS & CENTERS

Hampton  
Roads

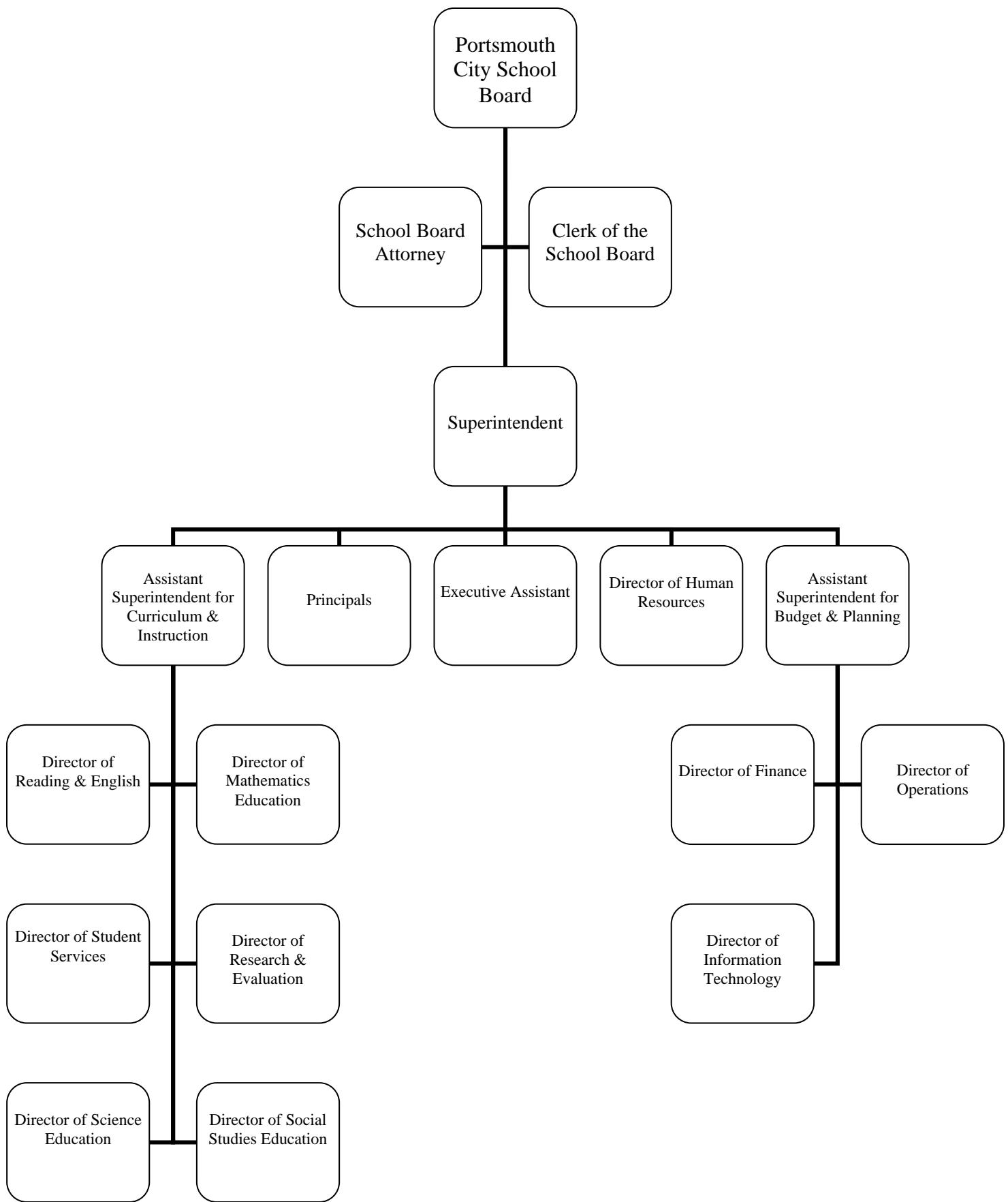
Elizabeth  
River



## **ORGANIZATIONAL SECTION**

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# DIVISION ORGANIZATIONAL CHART



# **Portsmouth School Board**

Mr. James E. Bridgeford  
*Chairman*

Mrs. Linda D. Ridenour  
*Vice Chair*

Dr. Elizabeth Daniels  
Mr. James M. Hewitt IV  
Mr. Edward P. McCabe  
Mr. B. Keith Nance, Sr.  
Mrs. Jean H. Shackelford  
Dr. Mark M. Whitaker  
Mrs. Costella B. Williams

## **Superintendent's Cabinet**

Dr. David C. Stuckwisch  
*Division Superintendent*

Dr. Patricia H. Fisher  
*Assistant Superintendent for Curriculum and Instruction*

Mr. Daniel Pendarvis III  
*Assistant Superintendent for Budget and Planning*

Mrs. Nita R. Mensia-Joseph  
*Director of Operations*

Dr. Margaret R. Buxton  
*Director of Human Resources*

Mr. Joseph L. Wiggins  
*Executive Assistant to the Division Superintendent*

# **ORGANIZATION**

The title of the corporate body is the Portsmouth City Public School Board. The School Board derives its authority from the Constitution of Virginia, the Code of Virginia, and the regulations of the State Board of Education. The nine members of this corporate body are officers of the Commonwealth and govern the school division.

The Division Superintendent is appointed by the School Board. In addition to performing his duties as prescribed in the regulations of the State Board of Education, he is responsible for the management of the school division in accordance with approved School Board policies. Those responsibilities include the preparation and presentation of the budget to the Board for adoption. In addition, he prepares a budget calendar identifying the milestones for the annual budgetary process. Once the budget is adopted, he is responsible for administering it in accordance with all Board policies and applicable local, state, and federal regulations and laws. He is authorized to make all necessary transfers.

Portsmouth City Schools serve students who live within the borders of the independent city of Portsmouth, Virginia. This urban city, settled in 1752 and incorporated by the Virginia General Assembly in 1858, has a population of approximately 101,000 consisting of just over 38,000 households living within its 33 square miles. According to the 2000 Census, the ethnic population is approximately 50.6% black, 45.8% white, and 3.6% other. We are bordered by the cities of Chesapeake and Suffolk respectively to the south and west, and by the City of Norfolk to the east across the Elizabeth River.

# **MISSION AND VISIONS**

The mission of the Portsmouth Public Schools is to challenge the minds, challenge the bodies, and challenge the dreams of all students while focusing on excellence. To accomplish this mission, the School Board approved a 2007-2017 Comprehensive Plan in December 2007. The plan's five visions follow. Within the Comprehensive Plan, multiple goals and measurable objectives are outlined for each Vision.

1. *By 2017 the Portsmouth School Board will be a leading force for community advancement.* To complete this Vision, the School Board will seek recognition by the Virginia School Boards Association (VSBA) as a "Board of Distinction" and they will implement technology to increase the efficiency of its operation.
2. *By 2017 all parents of Portsmouth Public School students will be excited about and claim ownership of their children's education.* Schools will exhibit a parent-friendly environment; all elementary school will transform into community involvement centers; parents will be invited into schools; and parent literacy programs will be expanded.
3. *By 2017 all graduates of Portsmouth Public Schools will be highly sought after by both employers and institutions of higher learning.* The Board envisions that 100% of Portsmouth Public Schools students will graduate and enter a post high school educational program or a job that requires specific training. They see high-quality teachers seeking our school division and growing within it. Portsmouth Public Schools will establish programs within the school division to encourage and support students and staff members to become teachers. At the same time, the school system will establish a program evaluation system that will indicate which programs merit expansion, modification, or deletion.
4. *By 2017 Portsmouth Public Schools will be recognized by educational organizations and institutions of higher learning for its innovative and effective programs.* To fulfill this Vision, all Portsmouth Public Schools graduates will successfully complete three years of high school mathematics and five years of a foreign language. The School Board expects to see comprehensive programs established to serve the needs of non-traditional students to include expanding the Montessori program and establishing a comprehensive

counseling program, an alternative education program, and an interdisciplinary program among the core and encore disciplines. Portsmouth Public Schools will partner with city agencies and with faith-based and civic organizations to establish a comprehensive Pre-K program. Lastly, Portsmouth Public Schools will strengthen athletic and other extracurricular programs to make our students more competitive on the state and national levels.

5. *By 2017 all Portsmouth Public Schools students will be socially responsible and respected as lights of inspiration for future generations.* To accomplish this vision, Portsmouth Public Schools will provide leadership development programs for all students and teach them the value of being law-abiding citizens.

## FACILITIES AND PROGRAMS

Enrollment in Portsmouth Public Schools is approximately 14,000 students at 24 sites. There are three high schools, three middle schools, and fourteen elementary schools. Services are provided to preschool students, ages 2 through 4, who have special disabilities or developmental needs at the Diagnostic, Adjustive, and Corrective Center. We also serve 4-year-old preschool students in two preschool centers and at selected elementary schools. Preschool students are taught skills to ensure their success in kindergarten and throughout their educational career. Kindergarten through sixth grade students receive traditional instruction at 14 elementary schools. Regular instruction continues through the three middle schools (grades 7-8) and three high schools (grades 9-12). We also offer alternative placement at the New Directions Center serving grades K-8.

The School Board is well on the way to meeting the goals envisioned in the Comprehensive Plan by implementing numerous programs throughout the school system. In addition to traditional instructional settings for students in grades K-12, high school students have the option of applying to attend magnet programs that are home-based at each high school. The Visual and Performing Arts Magnet program is based at Churchland High School, the Math and Science Magnet program is at Norcom High School, and the International Studies Program operates at Wilson High School.

Montessori instruction is provided to K-3 students zoned for Park View Elementary School. Portsmouth Public Schools operate a Science, Technology, Engineering, and Mathematics (STEM) pathways program in laboratories located at the newly-renovated Victory Elementary School.

The Career and Technical Education Program offers courses such as Practical Nursing, Hotel and Motel Management, Early Childhood Education Exploration, Culinary Arts and Automotive Repair. Upon completion of these courses, students not only learn work place readiness skills, but also earn certification that enables them to earn a living to better support themselves while deciding where their education journey will lead. Portsmouth Public Schools began the A/C Thirteen program in 2006 as a means to prepare students for the time immediately following high school graduation by erasing the boundaries of traditional academic courses and career or technical courses and by blurring the lines between high school and community college.

Portsmouth Public Schools has partnered with Tidewater Community College to offer First College to second-semester seniors who have completed the coursework for their high school diplomas and plan to attend a college or university after graduation. These students take classes at the local campus of Tidewater Community College and earn up to 19 semester hours of post-secondary credit. This program began in the spring of 2006 and has grown each year since.

The Adult Education department offers night courses at the Excel Campus which is located at Woodrow Wilson High School. Courses are designed to prepare adult students to pass the GED, to learn new hobbies, or to gain knowledge simply for personal enrichment. In addition, adults wishing to learn English as a second language receive instruction through the adult education department.

## **FUNDING**

Portsmouth Public Schools receives revenues from state school funds designated to support the Standards of Quality (SOQ) and other programs identified by the State General Assembly; from 1-1/8% of state sales tax; from the City of Portsmouth; from federal funds, primarily in the form of Impact Aid; and from miscellaneous funds such as rents, summer school, rebates and refunds. For more detailed information about these revenue sources, see the Finance Section of this document. The School Board allocates funds to provide educational programs for all students in the Portsmouth Public Schools.

The School Board Chart of Accounts is organized on the basis of funds and account groups. The funds of the School Board are listed below.

### **GENERAL FUND**

The School Board General Fund is the basic funding plan for the schools. It includes funds for the fiscal operation of the school system.

### **PRINT SHOP FUND**

The Print Shop fund accounts for the revenues and expenditures needed for the operation of the Portsmouth Public Schools' Printing Center.

### **CONSTRUCTION FUND**

The Construction fund is used to account for financial resources to be used for the acquisition or construction of capital projects.

### **TEXTBOOK FUND**

The Textbook fund is a special revenue fund that was historically supported by textbook rental fees and other revenues. A free textbook system presently exists and is financially supported by the state. Code of Virginia, Section 22.1-252.

### **GRANTS FUND**

The Grants fund provides assistance to school divisions for particular programs of federal, state, and local interest. These grants encourage recipient divisions to expand expenditures to support certain instructional funds.

### **RISK MANAGEMENT FUND**

The Risk Management fund services all workers' compensation claims for which the School Board is liable.

### **CAFETERIA FUND**

The Cafeteria fund is a special revenue fund that supports food service operations at the division's schools.

The school division utilizes the modified accrual basis for accounting and budgeting for all funds. Revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

By law (Code of Virginia, as amended, Section 22.1-100), all unexpended funds in the General Fund in any school year shall revert to the fund of the Commonwealth or the General Fund of the City of Portsmouth

depending on the funding source. Any fund balance in the General Fund of the School Board carried into a succeeding fiscal year is for carry-over encumbrances only.

Projected expenditures consist of cost estimates for the operation of regular day school, summer school, adult education programs, and other education programs. The General Fund classifications are Instruction; Administration, Attendance, and Health; Pupil Transportation; Operations and Maintenance; Facilities; Debt and Fund Transfers; and Technology. Each of these classifications is further broken into subcategories. For a detailed explanation of the classifications and subcategories within the General Fund, see the Financial Section of this document.

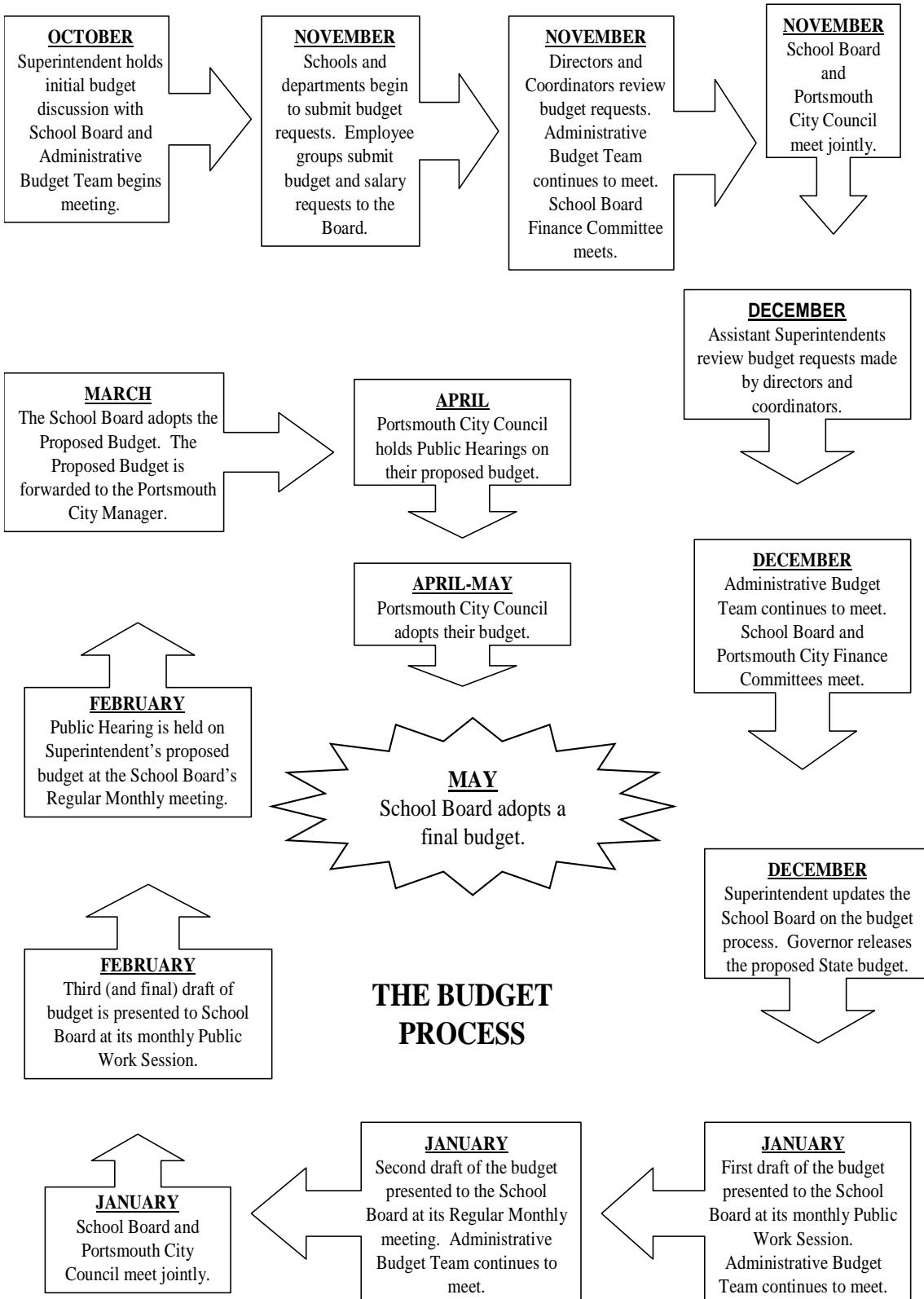
The largest expenditure in the General Fund is associated with personnel for salaries and benefits. The budget approved by the School Board proposes an average 4% increase for employees on the Teacher Pay Scale and an average increase of 3.8% for support staff. Other recommended expenditure increases recommended by the School Board include:

- Convert all custodians to 12 months
- Increase Instructional and Athletic supplements
- Expand the Middle School Athletics programs
- Add additional health insurance benefit for employees with children
- Increase substitute pay

## BUDGET PROCESS FOR 2008-09

October 25, 2007	Superintendent held initial 2008-09 budget discussion with School Board.
October 31 2007	Administrative Budget Team meets.
November 1, 2007	School and departments begin to enter budget requests.
November 2, 2007	Administrative Budget Team meets.
November 8, 2007	Employee Groups submit budget and salary requests to Board.
November 13, 2007	Administrative Budget Team meets.
November 19, 2007	Directors and Coordinators review budget entries made by schools and departments.
November 26, 2007	School Board/City Council joint meeting
November 28, 2007	Administrative Budget Team meets. School Board Finance Committee meets.
December 3, 2007	Assistant Superintendents review budget entries made by directors and coordinators.
December 12, 2007	Administrative Budget Team meets. Joint meeting of School Board and City Finance Committees held.
December 13, 2007	Superintendent updates School Board on budget process.
December 17, 2007	Governor Releases Proposed State Budget
January 10, 2008	First draft of the 2008-09 Operating Budget presented to the School Board.
January 15, 2008	Administrative Budget Team meets.

January 24, 2008	Second draft of the 2008-09 Operating Budget presented to the School Board.
January 29, 2008	Administrative Budget Team meets.
January 31, 2008	Joint School Board/City Council meeting held.
February 21, 2008	Third (and final) draft of 2008-09 Operating Budget presented to School Board.
February 28, 2008	Public Hearing held on Superintendent's Proposed Budget.
March 20. 2008	School Board adopts Proposed 2008-09 Budget
March 21, 2008	2008-09 School Board Budget given to City Manager.
April 8 & 15, 2008	City Council holds public hearings on its proposed 2008-09 budget.
May 13, 2008	City Council adopts its 2008-09 budget.
May 22, 2008	School Board adopts Revised 2008-09 Budget.



## **FINANCIAL SECTION**

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## **School Board Composition and Responsibilities of the Board and City Council**

The School Board is an elected nine-member body. The members serve four-year terms.

The Board is responsible for pre-kindergarten, elementary, secondary, adult, and vocational education at 24 locations within the city. The Board appoints the Superintendent who is the executive and administrative head of the public school division. The Board is responsible for setting policy, while the Superintendent and his staff are charged with managing the school division's operations.

The school division is fiscally dependent; i.e., it does not have taxing or levying (borrowing) authority and derives most of its funding from the Commonwealth of Virginia and the City of Portsmouth. The City Council approves funding for the School Board's Operating Budget, levies the necessary taxes to finance the operations, and borrows money and issues bonds when necessary.

## **Accounting for School Board Funds**

The accounts of the School Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity with a separate set of self-balancing accounts. The funds of the School Board consist of the General fund, the School Grants fund (various categorical grants), the Print Shop fund, the Cafeteria fund, the Construction fund, the Risk Management fund and the Textbook fund. The School Board is also responsible for the planning, development, and execution of the approved schools' Capital Improvement Program (CIP). The school division utilizes the modified accrual basis for accounting and budgeting for all funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

By law (Code of Virginia, as amended Section 22.1-100), all unexpended funds in the Operating Budget in any school year shall revert to the fund of the Commonwealth or the General fund of the City of Portsmouth depending on the funding source. Any fund balance in the General fund carried into a succeeding fiscal year is for carry-over encumbrances only.

### **School Board Funds**

Portsmouth Public Schools reports the following major governmental funds:

#### **General Fund**

The School Board General Fund is the basic funding plan for the schools. It includes funds for the fiscal operation of the school system.

## **Print Shop Fund**

The Print Shop Fund accounts for the revenues and expenditures needed for the operation of the Portsmouth City Public Schools' Printing Center.

## **Construction Fund**

The Construction fund is used to account for financial resources to be used for the acquisition or construction or renovation of buildings.

## **Textbook Fund**

The Textbook fund records revenues and expenditures for textbooks. Historically, the General Assembly authorizes the Textbook fund balance to be carried forward each fiscal year.

## **Grants Fund**

The Grants fund provides assistance for particular program purposes of federal, state, and local interest. These grants encourage recipient divisions to expand expenditures to support certain instructional programs. Code of Virginia, Section 22.1-115 and 15.1-162.11

## **Risk Management Fund**

The Risk Management fund funds all insurance premiums and workers' compensation claims for which the School Board is liable.

## **Cafeteria Fund**

The Cafeteria fund is a special revenue fund that supports food services operations at the division's schools. Code of Virginia, Section 22.1-115.

# **Expenditure Categories**

Projected expenditures consist of cost estimates for the operation of regular day school, summer school, adult education programs, and other education programs. The Operating Budget classifications are: Instruction; Administration, Attendance, and Health; Pupil Transportation; Operations and Maintenance; Facilities; Debt and Fund Transfers; and Technology. Within each of the major areas there are subcategories.

## **INSTRUCTION**

Instruction includes the activities that deal directly with the interaction between teachers and students. The following subcategories are included under Instruction:

**CLASSROOM INSTRUCTION** - Expenditures under Classroom Instruction are those that are associated with instruction in the classroom, including salaries for teachers and paraprofessionals. Also included are expenditures for instructional supplies, replacement equipment, and new equipment.

**GUIDANCE SERVICES** - Expenditures under Guidance Services are those associated with counseling students and parents, evaluating the abilities of students, assisting students as they make educational and career plans and working with staff members in planning and conducting guidance programs for students.

**SCHOOL SOCIAL WORKERS** - Expenditures under School Social Worker services are those associated with programs designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school and the community.

**HOMEBOUND** - Expenditures under Homebound Instruction are those associated with activities designed to meet the educational needs of qualifying students who are unable to attend regular school.

**INSTRUCTIONAL SUPPORT** - Expenditures under Instructional Support are those associated with assisting the instructional staff with the content and process of providing learning experiences for students. Activities under Instructional Support may include curriculum development, techniques of instruction, and staff training.

**MEDIA SERVICES** - Expenditures under Media Services are those associated with activities concerned with the use of all teaching and learning resources, including hardware, software, and content materials.

**OFFICE OF THE PRINCIPAL** - Expenditures under Office of the Principal are those associated with activities concerned with the overall administration of a school. This includes the activities performed by the principal, the assistant principal, and the clerical staff who work in a particular school to support teaching and administrative functions.

## **ADMINISTRATION, ATTENDANCE AND HEALTH**

Administration, Attendance and Health include activities associated with establishing and administering policy for Administration, Attendance and Health. Administration includes those activities concerned with establishing and administering Policy for the school division. The following sub-categories are under Administration:

**BOARD SERVICES**- Expenditures under Board Services are those associated with the activities of the School Board.

**EXECUTIVE ADMINISTRATION SERVICES**- Expenditures under Executive Administration are those associated with the executive responsibility of the school division.

**PERSONNEL SERVICES** – Expenditures under Personnel Services are those associated with maintaining the school division's staff. This includes activities such as recruitment and placement of staff, and employee benefits.

**FISCAL SERVICES** – Expenditures under Fiscal Services are those associated with the fiscal operations of the school division. This includes activities such as budgeting, receiving and disbursing funds, and payroll processing.

**REPROGRAPHICS SERVICES** – Expenditures for Reprographics Services are budgeted under a separate fund.

**DATA PROCESSING SERVICES** – Expenditures under Data Processing Services are those associated with preparing data for storage, storing data, and retrieving it for management and reporting purposes.

Attendance and Health Services includes those activities whose primary purpose is the promotion and improvement of children's attendance at school. The following sub-categories are under Attendance and Health Services:

**HEALTH SERVICES**- Expenditures under Health Services are those for activities associated with providing students with appropriate medical, dental, and nursing services.

**PSYCHOLOGICAL SERVICES** – Expenditures under Psychological Services are those for activities associated with administering psychological tests and interpreting the results, and expenditures associated with providing occupational and physical therapy services for students.

**ITINERANT SERVICES** – Expenditures associated with employees who provide direct and consultative services which students require within our school division. (e.g. therapy services, psychology services)

## PUPIL TRANSPORTATION

Pupil Transportation includes activities concerned with transporting students to and from school as provided by state and federal law. This includes trips between home and school, and trips to and from school activities. The following sub-categories are under Pupil Transportation:

**MANAGEMENT AND DIRECTION** – Expenditures under Management and Direction are those associated with activities that pertain to directing and managing student transportation services.

**VEHICLE OPERATION SERVICES** – Expenditures under Vehicle Operation Services are those associated with activities involved in operating vehicles for student transportation.

**VEHICLE MAINTENANCE SERVICES** – Expenditures under Vehicle Maintenance Services are those associated with activities involved in maintaining student transportation vehicles.

**SCHOOL BUSES REGULAR PURCHASES** – Expenditures under School Buses Regular Purchases are those for the purchase of replacement or additional school buses.

## OPERATIONS AND MAINTENANCE

Operations and Maintenance includes activities concerned with keeping the physical plant in good operating condition. This would include building safety, equipment services, vehicle services, warehouse operations and security services. The following sub-categories are included under Operations and Maintenance Services:

**MANAGEMENT AND DIRECTION** – Expenditures under Management and Direction are those associated with activities involved in directing, managing, and supervising the operation and maintenance of school plant facilities.

**BUILDING SERVICES** – Expenditures under Building Services are those associated with activities concerned with keeping the physical plant clean and ready for daily use. This includes the cost of building rentals and property insurance.

**EQUIPMENT SERVICES** – Expenditures under Equipment Services are those associated with activities involved in maintaining equipment owned or used by the school division.

**VEHICLE SERVICES** – Expenditures under Vehicle Services are those associated with activities involved in maintaining vehicles other than pupil transportation vehicles.

**SECURITY SERVICES** – Expenditures under Security Services are those associated with activities concerned with maintaining order and safety in school buildings, and on school grounds.

**WAREHOUSE SERVICES** – Expenditures under Warehouse Services are those associated with activities such as receiving, storing, and distributing supplies, furniture, and equipment.

## **FACILITIES**

Facilities includes activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

## **DEBT AND FUND TRANSFERS**

Debt Service and Fund Transfers include outlays of funds that are not properly classified as expenditures but require budgetary or accounting control. The following sub-categories are included:

**Debt Services** – Includes payments for both principal and interest that service the debt of the school division.

**Funds Transfers** – Includes transactions that withdraw funds from one fund and places them in another. This includes transfers from the operating fund to the grant fund to satisfy match requirements for grant programs.

## **TECHNOLOGY**

Technology activities are primarily concerned with the delivery of technology to the classroom in support of student instruction. The Technology function recommends policy and procedures and administers such for the School Division. In addition, technology supports other functional categories through the acquisition and maintenance of hardware and software.

Within each of the seven categories, Instruction; Administration, Attendance, and Health; Pupil Transportation; Operations and Maintenance; Facilities, Debt and Fund Transfers and Technology, the following expenditure types are utilized. A brief description of each expenditure category follows:

**SALARIES** provides for all payroll costs for full-time and part-time employees, as well as overtime expenses, supplements and other allowances.

**FRINGE BENEFITS** provides for all fringe benefits including Social Security, life insurance, retirement, medical insurance, and unemployment.

**PURCHASED SERVICES** provides for all contractual services required by the School Board; i.e., printing, maintenance agreements, advertising expenses, and other contracted services.

**OTHER CHARGES** provides for payments of utilities, postage, telecommunications, insurance, rentals, travel, and other miscellaneous charges.

**MATERIALS AND SUPPLIES** provides for expenditures for articles and commodities, which are consumed.

**CAPITAL OUTLAY** provides expenditures for new equipment and replacement equipment. Items that are appropriate in this category include computer equipment, furniture, educational and audiovisual equipment, motor vehicles, communications equipment and medical equipment. This category excludes any major capital outlays associated with facilities acquired or constructed.

**TRANSFER TO OTHER FUNDS** accounts for the conveying of funds from one fund (e.g., School General Fund) to another fund (e.g., Textbook Fund).

By far the largest cost increase in the budget is the cost associated with personnel-salary and benefits. The School Board adopted a 4% increase for employees on the Teacher Pay Scale and an average increase of 3.8% for support staff.

The School Board recommended expenditure increases in the following areas:

- ❖ Convert all custodians to 12 month employees
- ❖ Increase in Instructional and Athletic supplements
- ❖ Expand the Middle School Athletic Program
- ❖ Add health Insurance benefit for employees with children
- ❖ Increase Substitute pay

**GENERAL FUND  
REVENUE OVERVIEW**

<b>REVENUE CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
CITY FUNDS	42,683,991	49,791,970	49,791,970	0
FEDERAL FUNDS	326,137	845,000	660,000	-185,000
OTHER FUNDS	1,489,343	765,000	950,000	185,000
SALES TAX	12,493,829	12,926,730	12,846,153	-80,577
STATE FUNDS	81,763,444	82,425,698	87,537,740	5,112,042
<b>TOTAL REVENUE</b>	<b>138,756,743</b>	<b>146,754,398</b>	<b>151,785,863</b>	<b>5,031,465</b>

# **STATE SCHOOL CATEGORIES**

State support for the Operating Budget is primarily received as Basic Aid, a formula-driven funding based upon a per-pupil amount and the March 31 Average Daily Membership (ADM). State Sales Tax is determined for a three-year period based upon the results of a census of all school-aged children. The state also provides a portion of the fringe benefit costs for positions funded under the Standards of Quality (SOQ) staffing formulas.

Basic School Aid	(SOQ) Based upon average daily membership; calculated by formula
State Sales Tax	Sales Tax revenue returned to the locality for education
Salary Supplement	State share of salary increase for SOQ instructional personnel
Foster Home Children	Funds for pupils from other localities placed in Portsmouth
General Adult Education	Funds for adults seeking a diploma and needing English as a Second Language
Gifted and Talented (SOQ)	State share of support costs for gifted education program
Special Education (SOQ)	State reimbursements for additional cost of special education
Special Education (Homebound)	State share of Homebound costs for special education programs
Special Education (Regional Tuition)	Costs for Southeastern Cooperative Educational Programs
Remedial Summer School	Remedial Education costs for Summer School
Prevention, Intervention, & Remediation (SOQ)	Remedial Education payments
Vocational Education (SOQ)	Vocational Education; includes some funds for Adult Education
Vocational Education (Categorical)	State share of support costs for Vocational Education programs
Social Security	State share of Social Security for SOQ personnel
Virginia Retirement System	State share of Virginia Retirement System for SOQ personnel
State Employee Insurance	State share of life insurance for SOQ personnel
Enrollment Loss	State funds for enrollment loss
English as a Second Language	Funds for the English as a Second Language program
At-Risk Initiative	Funds to assist in the instruction of at-risk students
Class Size Initiative	Funds to reduce class sizes in grades K-3

## GENERAL FUND REVENUE DETAIL SECTION

### **CITY FUNDS**

GEN FUND APPROP - OPERATIONS	49,791,970
<b>TOTAL FOR: CITY FUNDS</b>	<b>49,791,970</b>

### **FEDERAL FUNDS**

GEN FUND IMPACT AID TITLE VIII	495,000
GEN FUND JROTC	165,000
<b>TOTAL FOR: FEDERAL FUNDS</b>	<b>660,000</b>

### **OTHER FUNDS**

GEN FUND INDIRECT COSTS	367,000
GEN FUND INTEREST ON INVESTMEN	285,000
GEN FUND OTHER REFUNDS/REBATES	20,000
GEN FUND RENTS	100,000
GEN FUND TRANSPORTATION STUDEN	130,000
GEN FUND TUITION - ADULT	30,000
GEN FUND TUITION - SUMMER SCHO	18,000
<b>TOTAL FOR: OTHER FUNDS</b>	<b>950,000</b>

### **STATE SALES TAX**

GEN FUND SALES TAX RECEIPTS	12,846,153
<b>TOTAL FOR: STATE SALES TAX</b>	<b>12,846,153</b>

### **STATE SCHOOL FUNDS**

GEN FUND ADULT EDUCATION	46,635
GEN FUND AT RISK	2,284,609

## GENERAL FUND REVENUE DETAIL SECTION

GEN FUND BASIC AID	55,331,044
GEN FUND CTE - ADULT	61,759
GEN FUND CTE - EQUIP	10,152
GEN FUND CTE - OCCUPATION PREP	12,690
GEN FUND ENROLLMENT LOSS	872,523
GEN FUND ESL	53,587
GEN FUND GIFTED EDUCATION SOQ	507,987
GEN FUND GROUP LIFE INS INSTR	132,518
GEN FUND HOMEBOUND	76,581
GEN FUND K-3 PRIM CLASS REDUCT	3,064,776
GEN FUND LOTTERY	2,631,153
GEN FUND PREV/INTERV/REMED SOQ	2,120,294
GEN FUND REGIONAL TUITION PROG	3,032,623
GEN FUND REGULAR FOSTER CHILDR	106,207
GEN FUND REMEDIAL SUMMERSCHOOL	319,521
GEN FUND SCHOOL CONST GRANTS	332,525
GEN FUND SOCIAL SECURITY INSTR	3,003,750
GEN FUND SPECIAL ED IN JAILS	69,402
GEN FUND SPECIAL EDUCATION SOQ	7,100,778
GEN FUND TCHR RETIREMENT-INSTR	3,887,206
GEN FUND TEXTBOOK PAYMENTS	1,308,840
GEN FUND VOCATIONAL ED SOQ	1,170,579
<b>TOTAL FOR: STATE SCHOOL FUNDS</b>	<b>87,537,740</b>

**TOTAL REVENUES** **151,785,863**

**GENERAL FUND  
BUDGET OVERVIEW**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
INSTRUCTION	93,074,279	104,441,964	108,044,774	3,602,810
ADMINISTRATION, ATTENDANCE AND HEALTH	5,735,274	6,758,801	7,631,676	872,875
TRANSPORTATION	5,185,543	5,987,364	5,956,968	-30,396
OPERATIONS	13,415,507	15,010,576	15,830,792	820,216
FACILITIES	118,453	3,270,454	2,646,153	-624,301
TECHNOLOGY	4,803,377	6,562,634	6,663,879	101,245
FUND TRANSFERS/DEBT SERVICES	13,058,430	4,722,605	5,011,621	289,016
<b>TOTAL EXPENDITURES</b>	<b><u>135,390,864</u></b>	<b><u>146,754,398</u></b>	<b><u>151,785,863</u></b>	<b><u>5,031,465</u></b>

# GENERAL FUND INSTRUCTION OVERVIEW

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
ASSISTANT PRINCIPAL	1,942,298	2,058,787	2,344,174	285,387
ASSISTANT SUPERINTENDENT	113,513	118,265	123,003	4,738
CLERICAL	2,363,621	2,516,842	2,779,644	262,802
DIR / SUPV / MNGR / COORD	676,412	714,824	755,615	40,791
LIBRARIAN	1,247,050	1,404,323	1,404,689	366
OTHER PROFESSIONAL	823,558	1,030,060	1,216,162	186,102
PARAPROFESSIONAL	3,551,605	3,947,220	4,079,727	132,507
PRINCIPAL	2,137,784	2,181,590	2,229,790	48,200
SECURITY GUARD	7,628	0	6,800	6,800
SUB PARAPROFESSIONAL	57,428	0	0	0
SUB TEACHER	981,505	830,550	926,087	95,537
SUPPLEMENTS	649,064	624,845	809,704	184,859
TEACHER	50,644,167	57,091,390	59,500,662	2,409,272
TECHNOLOGY SUPPORT	251,917	266,880	288,988	22,108
BENEFITS:				
FICA	4,957,060	5,836,205	5,911,678	75,473
HEALTH INSURANCE	6,165,475	7,073,288	6,879,691	-193,597
LIFE INSURANCE	709,173	649,085	535,426	-113,659
UNEMPLOYMENT COMPENSATION	74,891	100,000	100,000	0
VRS	8,843,611	9,931,005	9,017,313	-913,692
VRS HEALTH INSURANCE CREDIT	305,699	745,816	698,272	-47,544
<b>TOTAL SALARY AND BENEFITS:</b>	<b>86,503,459</b>	<b>97,120,975</b>	<b>99,607,425</b>	<b>2,486,450</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	1,102,061	1,329,115	1,831,072	501,957
OTHER CHARGES	657,445	968,115	1,144,662	176,547
MATERIALS AND SUPPLIES	1,169,185	1,310,743	1,509,215	198,472
EQUIPMENT	184,752	195,753	435,137	239,384
TUITION	3,457,378	3,517,263	3,517,263	0
<b>TOTAL NON-SALARY:</b>	<b>6,570,821</b>	<b>7,320,989</b>	<b>8,437,349</b>	<b>1,116,360</b>
<b>TOTAL EXPENDITURES</b>	<b>93,074,279</b>	<b>104,441,964</b>	<b>108,044,774</b>	<b>3,602,810</b>

**INSTRUCTION**  
**CLASSROOM INSTRUCTION - ELEMENTARY**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
<b>SALARIES:</b>				
OTHER PROFESSIONAL	132,876	290,397	304,830	14,433
PARAPROFESSIONAL	2,134,373	2,403,120	2,390,297	-12,823
SUB PARAPROFESSIONAL	39,068	0	0	0
SUB TEACHER	540,529	516,247	577,634	61,387
SUPPLEMENTS	107,594	154,027	174,742	20,715
TEACHER	23,853,061	27,370,726	27,509,997	139,271
<b>BENEFITS:</b>				
FICA	2,025,570	2,204,627	2,208,859	4,232
HEALTH INSURANCE	2,751,012	3,158,332	3,090,464	-67,868
LIFE INSURANCE	297,965	275,000	223,885	-51,115
UNEMPLOYMENT COMPENSATION	50,089	100,000	100,000	0
VRS	3,698,689	4,207,502	3,770,531	-436,971
VRS HEALTH INSURANCE CREDIT	127,632	319,000	294,871	-24,129
<b>TOTAL SALARY AND BENEFITS:</b>	<b>35,758,458</b>	<b>40,998,978</b>	<b>40,646,110</b>	<b>-352,868</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	2,336	85,500	212,500	127,000
OTHER CHARGES	31,791	50,864	52,100	1,236
MATERIALS AND SUPPLIES	463,357	459,575	457,047	-2,528
EQUIPMENT	5,526	10,250	10,407	157
TUITION - SECEP	1,235,334	1,235,334	1,235,334	0
<b>TOTAL NON-SALARY:</b>	<b>1,738,344</b>	<b>1,841,523</b>	<b>1,967,388</b>	<b>125,865</b>
<b>TOTAL EXPENDITURES</b>	<b>37,496,803</b>	<b>42,840,501</b>	<b>42,613,498</b>	<b>-227,003</b>

**INSTRUCTION**  
**CLASSROOM INSTRUCTION - MIDDLE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
<b>SALARIES:</b>				
PARAPROFESSIONAL	669,531	725,203	698,439	-26,764
SUB PARAPROFESSIONAL	2,400	0	0	0
SUB TEACHER	209,164	183,632	237,966	54,334
SUPPLEMENTS	144,996	95,845	97,426	1,581
TEACHER	9,185,137	11,023,985	11,373,128	349,143
<b>BENEFITS:</b>				
FICA	773,260	792,478	762,475	-30,003
HEALTH INSURANCE	983,921	1,152,132	1,068,028	-84,104
LIFE INSURANCE	112,325	98,909	79,040	-19,869
UNEMPLOYMENT COMPENSATION	17,700	0	0	0
VRS	1,396,475	1,513,311	1,331,150	-182,161
VRS HEALTH INSURANCE CREDIT	48,171	114,736	104,101	-10,635
<b>TOTAL SALARY AND BENEFITS:</b>	<b>13,543,080</b>	<b>15,700,231</b>	<b>15,751,753</b>	<b>51,522</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	89,197	21,000	100,000	79,000
OTHER CHARGES	36,586	38,080	73,422	35,342
MATERIALS AND SUPPLIES	132,496	140,000	139,534	-466
EQUIPMENT	13,614	14,000	55,000	41,000
TUITION - SECEP	992,915	992,915	992,915	0
<b>TOTAL NON-SALARY:</b>	<b>1,264,808</b>	<b>1,205,995</b>	<b>1,360,871</b>	<b>154,876</b>
<b>TOTAL EXPENDITURES</b>	<b>14,807,888</b>	<b>16,906,226</b>	<b>17,112,624</b>	<b>206,398</b>

**INSTRUCTION**  
**CLASSROOM INSTRUCTION - HIGH**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
<b>SALARIES:</b>				
PARAPROFESSIONAL	721,664	788,432	945,991	157,559
SUB PARAPROFESSIONAL	15,960	0	0	0
SUB TEACHER	231,812	130,671	110,487	-20,184
SUPPLEMENTS	382,691	342,473	471,036	128,563
TEACHER	13,611,526	14,504,983	16,298,368	1,793,385
<b>BENEFITS:</b>				
FICA	1,136,898	1,183,254	1,185,421	2,167
HEALTH INSURANCE	1,320,875	1,496,052	1,442,974	-53,078
LIFE INSURANCE	160,140	146,262	120,834	-25,428
UNEMPLOYMENT COMPENSATION	7,102	0	0	0
VRS	1,997,408	2,237,809	2,035,007	-202,802
VRS HEALTH INSURANCE CREDIT	69,038	169,664	159,146	-10,518
<b>TOTAL SALARY AND BENEFITS:</b>	<b>19,655,114</b>	<b>20,999,600</b>	<b>22,769,264</b>	<b>1,769,664</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	248,298	170,000	180,000	10,000
OTHER CHARGES	16,148	36,919	33,699	-3,220
MATERIALS AND SUPPLIES	224,885	249,015	252,542	3,527
EQUIPMENT	47,183	59,750	126,500	66,750
TUITION - GOVT	10,115	70,000	70,000	0
TUITION - SECEP	1,099,014	1,099,014	1,099,014	0
TUITION - TRAEP	120,000	120,000	120,000	0
<b>TOTAL NON-SALARY:</b>	<b>1,765,643</b>	<b>1,804,698</b>	<b>1,881,755</b>	<b>77,057</b>
<b>TOTAL EXPENDITURES</b>	<b>21,420,756</b>	<b>22,804,298</b>	<b>24,651,019</b>	<b>1,846,721</b>

**INSTRUCTION**  
**CLASSROOM INSTRUCTION - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
<b>SALARIES:</b>				
CLERICAL	1,560	6,350	6,500	150
LIBRARIAN	5,650	11,300	22,000	10,700
PARAPROFESSIONAL	26,037	30,465	45,000	14,535
PRINCIPAL	18,972	21,710	10,500	-11,210
SECURITY GUARD	6,326	0	6,800	6,800
SUPPLEMENTS	5,254	29,500	54,500	25,000
TEACHER	1,042,836	1,202,318	1,309,633	107,315
<b>BENEFITS:</b>				
FICA	84,660	90,381	109,654	19,273
HEALTH INSURANCE	25,569	28,660	34,086	5,426
LIFE INSURANCE	3,477	3,824	3,464	-360
VRS	43,605	58,507	58,343	-164
VRS HEALTH INSURANCE CREDIT	1,505	4,436	4,563	127
<b>TOTAL SALARY AND BENEFITS:</b>	<b>1,265,450</b>	<b>1,487,451</b>	<b>1,665,043</b>	<b>177,592</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	569,315	669,919	650,000	-19,919
OTHER CHARGES	6,658	40,265	109,190	68,925
MATERIALS AND SUPPLIES	13,744	26,109	30,500	4,391
<b>TOTAL NON-SALARY:</b>	<b>589,716</b>	<b>736,293</b>	<b>789,690</b>	<b>53,397</b>
<b>TOTAL EXPENDITURES</b>	<b>1,855,166</b>	<b>2,223,744</b>	<b>2,454,733</b>	<b>230,989</b>

**INSTRUCTION**  
**GUIDANCE SERVICES - ELEMENTARY**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
TEACHER	674,690	721,703	764,263	42,560
BENEFITS:				
FICA	51,266	55,210	58,466	3,256
HEALTH INSURANCE	54,291	63,052	73,853	10,801
LIFE INSURANCE	7,216	6,867	5,929	-938
VRS	89,603	105,066	99,848	-5,218
VRS HEALTH INSURANCE CREDIT	3,092	7,966	7,809	-157
<b>TOTAL SALARY AND BENEFITS:</b>	<b>880,158</b>	<b>959,864</b>	<b>1,010,168</b>	<b>50,304</b>
<b>NON-SALARY:</b>				
OTHER CHARGES	1,923	3,610	5,389	1,779
MATERIALS AND SUPPLIES	2,783	3,846	3,650	-196
EQUIPMENT	500	500	0	-500
<b>TOTAL NON-SALARY:</b>	<b>5,206</b>	<b>7,956</b>	<b>9,039</b>	<b>1,083</b>
<b>TOTAL EXPENDITURES</b>	<b>885,364</b>	<b>967,820</b>	<b>1,019,207</b>	<b>51,387</b>

**INSTRUCTION  
GUIDANCE SERVICES - MIDDLE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CLERICAL	75,532	77,892	99,069	21,177
TEACHER	589,748	617,325	610,714	-6,611
BENEFITS:				
FICA	50,231	53,184	54,298	1,114
HEALTH INSURANCE	41,736	45,856	51,129	5,273
LIFE INSURANCE	7,526	6,652	5,584	-1,068
VRS	94,140	101,778	94,051	-7,727
VRS HEALTH INSURANCE CREDIT	3,248	7,717	7,355	-362
<b>TOTAL SALARY AND BENEFITS:</b>	<b>862,162</b>	<b>910,404</b>	<b>922,200</b>	<b>11,796</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	987	1,000	1,000	0
OTHER CHARGES	2,838	2,760	2,807	47
MATERIALS AND SUPPLIES	2,883	3,400	3,600	200
<b>TOTAL NON-SALARY:</b>	<b>6,708</b>	<b>7,160</b>	<b>7,407</b>	<b>247</b>
<b>TOTAL EXPENDITURES</b>	<b>868,869</b>	<b>917,564</b>	<b>929,607</b>	<b>12,043</b>

**INSTRUCTION**  
**GUIDANCE SERVICES - HIGH**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CLERICAL	79,265	83,236	86,641	3,405
TEACHER	677,295	697,915	725,832	27,917
BENEFITS:				
FICA	57,625	59,758	62,154	2,396
HEALTH INSURANCE	67,821	74,516	73,853	-663
LIFE INSURANCE	8,398	7,412	6,334	-1,078
VRS	105,529	113,396	106,679	-6,717
VRS HEALTH INSURANCE CREDIT	3,641	1,474	1,426	-48
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>999,574</u></b>	<b><u>1,037,707</u></b>	<b><u>1,062,919</u></b>	<b><u>25,212</u></b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	396	500	500	0
OTHER CHARGES	2,228	2,500	2,578	78
MATERIALS AND SUPPLIES	7,749	8,350	10,550	2,200
EQUIPMENT	393	2,000	2,000	0
<b>TOTAL NON-SALARY:</b>	<b><u>10,765</u></b>	<b><u>13,350</u></b>	<b><u>15,628</u></b>	<b><u>2,278</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,010,339</u></b>	<b><u>1,051,057</u></b>	<b><u>1,078,547</u></b>	<b><u>27,490</u></b>

**INSTRUCTION**  
**SOCIAL WORKER SERVICES - MIDDLE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
OTHER PROFESSIONAL	330,481	348,568	515,912	167,344
BENEFITS:				
FICA	25,029	26,665	39,467	12,802
HEALTH INSURANCE	26,085	28,660	45,448	16,788
LIFE INSURANCE	3,767	3,311	4,005	694
VRS	47,144	50,654	67,450	16,796
VRS HEALTH INSURANCE CREDIT	1,627	3,840	5,275	1,435
<b>TOTAL SALARY AND BENEFITS:</b>	<b>434,132</b>	<b>461,698</b>	<b>677,557</b>	<b>215,859</b>
<b>NON-SALARY:</b>				
OTHER CHARGES	2,682	2,782	3,118	336
MATERIALS AND SUPPLIES	0	100	100	0
<b>TOTAL NON-SALARY:</b>	<b>2,682</b>	<b>2,882</b>	<b>3,218</b>	<b>336</b>
<b>TOTAL EXPENDITURES</b>	<b>436,814</b>	<b>464,580</b>	<b>680,775</b>	<b>216,195</b>

**INSTRUCTION**  
**HOMEBOUND INSTRUCTION - MIDDLE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CLERICAL	36,587	36,587	37,107	520
TEACHER	83,240	0	0	0
BENEFITS:				
FICA	9,178	2,799	2,839	40
HEALTH INSURANCE	5,217	5,732	5,681	-51
LIFE INSURANCE	413	366	304	-62
VRS	5,195	5,598	5,125	-473
VRS HEALTH INSURANCE CREDIT	179	424	401	-23
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>140,010</u></b>	<b><u>51,506</u></b>	<b><u>51,457</u></b>	<b><u>-49</u></b>
<b>NON-SALARY:</b>				
OTHER CHARGES	113	200	200	0
MATERIALS AND SUPPLIES	0	463	463	0
<b>TOTAL NON-SALARY:</b>	<b><u>113</u></b>	<b><u>663</u></b>	<b><u>663</u></b>	<b><u>0</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>140,123</u></b>	<b><u>52,169</u></b>	<b><u>52,120</u></b>	<b><u>-49</u></b>

**INSTRUCTION**  
**IMPROVEMENT OF INSTRUCTION - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
ASSISTANT SUPERINTENDENT	113,513	118,265	123,003	4,738
CLERICAL	591,301	673,075	786,466	113,391
DIR / SUPV / MNGR / COORD	676,411	714,824	755,615	40,791
OTHER PROFESSIONAL	360,201	391,095	395,420	4,325
SECURITY GUARD	1,302	0	0	
SUPPLEMENTS	8,528	3,000	12,000	9,000
TEACHER	926,635	952,435	908,727	-43,708
BENEFITS:				
FICA	202,293	794,153	815,379	21,226
HEALTH INSURANCE	212,087	257,940	244,283	-13,657
LIFE INSURANCE	29,901	27,706	22,888	-4,818
VRS	374,987	423,914	385,456	-38,458
VRS HEALTH INSURANCE	12,940	32,140	30,143	-1,997
<b>TOTAL SALARY AND</b>	<b>3,510,098</b>	<b>4,388,547</b>	<b>4,479,380</b>	<b>90,833</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	174,912	332,887	652,573	319,686
OTHER CHARGES	468,827	715,997	776,347	60,350
MATERIALS AND SUPPLIES	187,990	290,306	466,473	176,167
EQUIPMENT	61,082	57,000	181,284	124,284
<b>TOTAL NON-SALARY:</b>	<b>892,811</b>	<b>1,396,190</b>	<b>2,076,677</b>	<b>680,487</b>
<b>TOTAL EXPENDITURES</b>	<b><u>4,402,910</u></b>	<b><u>5,784,737</u></b>	<b><u>6,556,057</u></b>	<b><u>771,320</u></b>

**INSTRUCTION**  
**MEDIA SERVICES - ELEMENTARY**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CLERICAL	247,213	259,293	282,488	23,195
LIBRARIAN	674,531	802,987	769,611	-33,376
BENEFITS:				
FICA	69,610	81,264	81,565	301
HEALTH INSURANCE	113,742	137,568	136,344	-1,224
LIFE INSURANCE	10,403	10,503	8,649	-1,854
VRS	129,751	160,693	145,656	-15,037
VRS HEALTH INSURANCE CREDIT	4,477	12,183	11,391	-792
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>1,249,728</u></b>	<b><u>1,464,491</u></b>	<b><u>1,435,704</u></b>	<b><u>-28,787</u></b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	11,478	26,540	16,500	-10,040
OTHER CHARGES	866	3,057	5,634	2,577
MATERIALS AND SUPPLIES	46,599	37,190	44,700	7,510
EQUIPMENT	8,611	5,750	9,750	4,000
<b>TOTAL NON-SALARY:</b>	<b><u>67,554</u></b>	<b><u>72,537</u></b>	<b><u>76,584</u></b>	<b><u>4,047</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,317,282</u></b>	<b><u>1,537,028</u></b>	<b><u>1,512,288</u></b>	<b><u>-24,740</u></b>

**INSTRUCTION**  
**MEDIA SERVICES - MIDDLE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CLERICAL	43,004	47,424	47,474	50
LIBRARIAN	179,187	188,132	195,708	7,576
TECHNICAL SUPPORT	62,445	69,279	76,013	6,734
BENEFITS:				
FICA	21,686	23,320	22,883	-437
HEALTH INSURANCE	24,021	22,928	34,086	11,158
LIFE INSURANCE	3,263	2,988	2,544	-444
VRS	40,414	45,722	42,838	-2,884
VRS HEALTH INSURANCE CREDIT	1,395	3,466	3,350	-116
<b>TOTAL SALARY AND BENEFITS:</b>	<b>375,416</b>	<b>403,259</b>	<b>424,896</b>	<b>21,637</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	3,053	11,000	7,000	-4,000
OTHER CHARGES	4,254	6,700	7,265	565
MATERIALS AND SUPPLIES	13,112	13,655	15,185	1,530
EQUIPMENT	8,231	5,500	5,500	0
<b>TOTAL NON-SALARY:</b>	<b>28,651</b>	<b>36,855</b>	<b>34,950</b>	<b>-1,905</b>
<b>TOTAL EXPENDITURES</b>	<b>404,067</b>	<b>440,114</b>	<b>459,846</b>	<b>19,732</b>

**INSTRUCTION**  
**MEDIA SERVICES - HIGH**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CLERICAL	45,836	48,663	55,230	6,567
LIBRARIAN	387,682	401,904	417,370	15,466
TECHNICAL SUPPORT	189,471	197,601	212,975	15,374
BENEFITS:				
FICA	46,854	49,585	52,446	2,861
HEALTH INSURANCE	73,038	80,248	79,534	-714
LIFE INSURANCE	6,917	6,322	5,532	-790
VRS	104,473	96,722	93,159	-3,563
VRS HEALTH INSURANCE CREDIT	4,041	7,333	7,285	-48
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>858,314</u></b>	<b><u>888,378</u></b>	<b><u>923,531</u></b>	<b><u>35,153</u></b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	0	4,700	4,500	-200
MATERIALS AND SUPPLIES	19,857	16,400	17,000	600
EQUIPMENT	7,180	7,800	7,800	0
<b>TOTAL NON-SALARY:</b>	<b><u>27,037</u></b>	<b><u>28,900</u></b>	<b><u>29,300</u></b>	<b><u>400</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>885,351</u></b>	<b><u>917,278</u></b>	<b><u>952,831</u></b>	<b><u>35,553</u></b>

**INSTRUCTION**  
**OFFICE OF THE PRINCIPAL - ELEMENTARY**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
ASSISTANT PRINCIPAL	897,389	967,516	1,060,004	92,488
CLERICAL	711,368	738,132	779,275	41,143
PRINCIPAL	1,406,849	1,403,734	1,439,145	35,411
BENEFITS:				
FICA	228,614	237,679	250,067	12,388
HEALTH INSURANCE	260,731	298,064	278,369	-19,695
LIFE INSURANCE	32,565	30,097	26,024	-4,073
VRS	407,601	460,489	438,281	-22,208
VRS HEALTH INSURANCE CREDIT	14,065	34,913	34,275	-638
<b>TOTAL SALARY AND BENEFITS:</b>	<b>3,959,182</b>	<b>4,170,624</b>	<b>4,305,440</b>	<b>134,816</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	1,589	3,260	3,690	430
OTHER CHARGES	33,388	34,717	38,938	4,221
MATERIALS AND SUPPLIES	20,494	34,382	39,919	5,537
EQUIPMENT	4,845	9,402	9,495	93
<b>TOTAL NON-SALARY:</b>	<b>60,316</b>	<b>81,761</b>	<b>92,042</b>	<b>10,281</b>
<b>TOTAL EXPENDITURES</b>	<b>4,019,499</b>	<b>4,252,385</b>	<b>4,397,482</b>	<b>145,097</b>

**INSTRUCTION**  
**OFFICE OF THE PRINCIPAL - MIDDLE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
ASSISTANT PRINCIPAL	458,605	481,317	594,002	112,685
CLERICAL	195,150	196,316	214,646	18,330
PRINCIPAL	435,500	468,345	427,680	-40,665
BENEFITS:				
FICA	83,012	87,667	94,579	6,912
HEALTH INSURANCE	95,770	103,176	107,939	4,763
LIFE INSURANCE	12,081	11,103	9,831	-1,272
VRS	148,124	169,875	165,572	-4,303
VRS HEALTH INSURANCE CREDIT	5,111	12,879	12,948	69
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>1,433,353</u></b>	<b><u>1,530,678</u></b>	<b><u>1,627,197</u></b>	<b><u>96,519</u></b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	0	2,309	2,309	0
OTHER CHARGES	33,574	12,650	12,806	156
MATERIALS AND SUPPLIES	16,460	11,812	11,812	0
EQUIPMENT	868	1,000	4,600	3,600
<b>TOTAL NON-SALARY:</b>	<b><u>50,903</u></b>	<b><u>27,771</u></b>	<b><u>31,527</u></b>	<b><u>3,756</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,484,256</u></b>	<b><u>1,558,449</u></b>	<b><u>1,658,724</u></b>	<b><u>100,275</u></b>

**INSTRUCTION  
OFFICE OF THE PRINCIPAL - HIGH**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
ASSISTANT PRINCIPAL	586,304	609,954	690,168	80,214
CLERICAL	336,803	349,874	384,748	34,874
PRINCIPAL	276,463	287,801	352,465	64,664
BENEFITS:				
FICA	91,275	94,181	111,126	16,945
HEALTH INSURANCE	109,557	120,372	113,620	-6,752
LIFE INSURANCE	12,817	11,763	10,579	-1,184
VRS	160,473	179,969	178,167	-1,802
VRS HEALTH INSURANCE CREDIT	5,538	13,645	13,933	288
<b>TOTAL SALARY AND BENEFITS:</b>	<b>1,579,229</b>	<b>1,667,559</b>	<b>1,854,806</b>	<b>187,247</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	500	500	500	0
OTHER CHARGES	15,569	17,014	21,169	4,155
MATERIALS AND SUPPLIES	16,775	16,140	16,140	0
EQUIPMENT	26,718	22,801	22,801	0
<b>TOTAL NON-SALARY:</b>	<b>59,562</b>	<b>56,455</b>	<b>60,610</b>	<b>4,155</b>
<b>TOTAL EXPENDITURES</b>	<b>1,638,792</b>	<b>1,724,014</b>	<b>1,915,416</b>	<b>191,402</b>

**GENERAL FUND  
ADMINISTRATION, ATTENDANCE AND HEALTH OVERVIEW**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
<b>SALARIES:</b>				
ASSISTANT SUPERINTENDENT	95,909	101,097	105,592	4,495
BOARD MEMBER	25,400	24,300	50,600	26,300
CLERICAL	1,050,455	1,066,741	1,189,813	123,072
DIR / SUPV / MNGR / COORD	628,310	680,160	691,147	10,987
NURSE	1,010,302	1,047,899	1,095,666	47,767
OTHER PROFESSIONAL	15,135	17,427	38,734	21,307
PSYCHOLOGIST - DISTRICT	293,814	335,472	381,553	46,081
SUB NURSE	833	0	8,500	8,500
SUPERINTENDENT	173,353	173,353	206,093	32,740
TEACHER	291,049	310,025	312,261	2,236
<b>BENEFITS:</b>				
FICA	264,766	287,084	306,678	19,594
HEALTH INSURANCE	333,919	378,312	825,989	447,677
HEALTH INSURANCE RETIREE	199,380	561,198	561,198	0
LIFE INSURANCE	38,390	36,113	31,695	-4,418
VRS	479,139	552,552	509,188	-43,364
VRS HEALTH INSURANCE CREDIT	16,534	41,894	41,745	-149
<b>TOTAL SALARY AND BENEFITS:</b>	<b>4,916,688</b>	<b>5,613,627</b>	<b>6,356,452</b>	<b>742,825</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	428,784	638,344	843,270	204,926
OTHER CHARGES	332,003	419,455	332,004	-87,451
MATERIALS AND SUPPLIES	49,652	71,225	73,800	2,575
EQUIPMENT	8,147	16,150	26,150	10,000
<b>TOTAL NON-SALARY:</b>	<b>818,586</b>	<b>1,145,174</b>	<b>1,275,224</b>	<b>130,050</b>
<b>TOTAL EXPENDITURES</b>	<b>5,735,274</b>	<b>6,758,801</b>	<b>7,631,676</b>	<b>872,875</b>

## ADMINISTRATION, ATTENDANCE AND HEALTH

### BOARD SERVICES - DISTRICT WIDE

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
BOARD MEMBER	25,400	24,300	50,600	26,300
BENEFITS:				
FICA	1,944	1,859	3,871	2,012
HEALTH INSURANCE	10,434	0	0	0
<b>TOTAL SALARY AND BENEFITS:</b>	<b>37,778</b>	<b>26,159</b>	<b>54,471</b>	<b>28,312</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	52,415	69,750	69,750	0
OTHER CHARGES	103,247	87,300	61,404	-25,896
MATERIALS AND SUPPLIES	7,011	9,700	9,700	0
EQUIPMENT	0	500	500	0
<b>TOTAL NON-SALARY:</b>	<b>162,672</b>	<b>167,250</b>	<b>141,354</b>	<b>-25,896</b>
<b>TOTAL EXPENDITURES</b>	<b>200,450</b>	<b>193,409</b>	<b>195,825</b>	<b>2,416</b>

**ADMINISTRATION, ATTENDANCE AND HEALTH  
EXECUTIVE ADMIN SERVICES - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
<b>SALARIES:</b>				
CLERICAL	142,769	139,237	143,778	4,541
DIR / SUPV / MNGR / COORD	87,198	90,653	94,259	3,606
SUPERINTENDENT	173,353	173,353	206,093	32,740
<b>BENEFITS:</b>				
FICA	26,198	30,848	32,082	1,234
HEALTH INSURANCE	36,990	28,660	28,405	-255
LIFE INSURANCE	4,467	3,932	3,357	-575
VRS	56,127	60,159	56,528	-3,631
VRS HEALTH INSURANCE CREDIT	1,937	4,561	4,421	-140
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>529,038</u></b>	<b><u>531,403</u></b>	<b><u>568,923</u></b>	<b><u>37,520</u></b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	19,746	16,000	21,500	5,500
OTHER CHARGES	50,088	40,900	25,717	-15,183
MATERIALS AND SUPPLIES	6,271	8,550	10,550	2,000
<b>TOTAL NON-SALARY:</b>	<b><u>76,105</u></b>	<b><u>65,450</u></b>	<b><u>57,767</u></b>	<b><u>-7,683</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>605,143</u></b>	<b><u>596,853</u></b>	<b><u>626,690</u></b>	<b><u>29,837</u></b>

**ADMINISTRATION, ATTENDANCE AND HEALTH  
OFFICE OF BUDGET AND PLANNING - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
<b>SALARIES:</b>				
ASSISTANT SUPERINTENDENT	95,909	101,097	105,592	4,495
CLERICAL	34,049	33,090	72,259	39,169
<b>BENEFITS:</b>				
FICA	9,845	10,265	10,706	441
HEALTH INSURANCE	5,217	5,732	5,681	-51
LIFE INSURANCE	1,440	1,342	1,148	-194
VRS	18,103	20,531	19,328	-1,203
VRS HEALTH INSURANCE CREDIT	625	1,557	1,512	-45
<b>TOTAL SALARY AND BENEFITS:</b>	<b>165,188</b>	<b>173,614</b>	<b>216,226</b>	<b>42,612</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	26,249	3,500	54,280	50,780
OTHER CHARGES	3,031	7,000	7,000	0
MATERIALS AND SUPPLIES	966	2,700	2,700	0
EQUIPMENT	0	1,500	1,500	0
<b>TOTAL NON-SALARY:</b>	<b>30,246</b>	<b>14,700</b>	<b>65,480</b>	<b>50,780</b>
<b>TOTAL EXPENDITURES</b>	<b>195,434</b>	<b>188,314</b>	<b>281,706</b>	<b>93,392</b>

**ADMINISTRATION, ATTENDANCE AND HEALTH  
PUBLIC INFORMATION SERVICES - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
DIR / SUPV / MNGR / COORD	49,234	52,740	55,578	2,838
BENEFITS:				
FICA	3,552	4,035	4,252	217
HEALTH INSURANCE	5,217	0	0	0
LIFE INSURANCE	556	527	456	-71
VRS	6,991	8,069	7,675	-394
VRS HEALTH INSURANCE CREDIT	241	612	600	-12
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>65,791</u></b>	<b><u>65,983</u></b>	<b><u>68,561</u></b>	<b><u>2,578</u></b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	13,559	16,500	16,500	0
OTHER CHARGES	3,565	10,050	10,089	39
MATERIALS AND SUPPLIES	1,359	2,500	2,500	0
EQUIPMENT	891	1,200	1,200	0
<b>TOTAL NON-SALARY:</b>	<b><u>19,374</u></b>	<b><u>30,250</u></b>	<b><u>30,289</u></b>	<b><u>39</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>85,165</u></b>	<b><u>96,233</u></b>	<b><u>98,850</u></b>	<b><u>2,617</u></b>

# ADMINISTRATION, ATTENDANCE AND HEALTH

## HUMAN RESOURCES - DISTRICT WIDE

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CLERICAL	253,432	223,084	296,789	73,705
DIR / SUPV / MNGR / COORD	262,678	267,113	269,500	2,387
BENEFITS:				
FICA	39,231	39,355	43,321	3,966
HEALTH INSURANCE	49,017	57,320	56,810	-510
LIFE INSURANCE	5,747	5,044	4,603	-441
VRS	71,691	77,180	77,514	334
VRS HEALTH INSURANCE CREDIT	2,474	5,852	6,062	210
<b>TOTAL SALARY AND BENEFITS:</b>	<b>684,270</b>	<b>674,948</b>	<b>754,599</b>	<b>79,651</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	49,736	88,000	88,000	0
OTHER CHARGES	141,119	162,650	152,100	-10,550
MATERIALS AND SUPPLIES	14,049	17,425	18,000	575
EQUIPMENT	1,276	6,000	6,000	0
<b>TOTAL NON-SALARY:</b>	<b>206,182</b>	<b>274,075</b>	<b>264,100</b>	<b>-9,975</b>
<b>TOTAL EXPENDITURES</b>	<b>890,452</b>	<b>949,023</b>	<b>1,018,699</b>	<b>69,676</b>

**ADMINISTRATION, ATTENDANCE AND HEALTH**  
**FINANCIAL SERVICES - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CLERICAL	433,820	473,310	449,280	-24,030
DIR / SUPV / MNGR / COORD	229,201	269,654	271,810	2,156
BENEFITS:				
FICA	48,450	54,695	55,163	468
HEALTH INSURANCE	62,461	74,516	507,853	433,337
HEALTH INSURANCE RETIREE	199,380	561,198	561,198	0
LIFE INSURANCE	7,269	6,990	5,913	-1,077
VRS	90,609	106,954	99,583	-7,371
VRS HEALTH INSURANCE CREDIT	3,127	8,109	7,788	-321
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>1,074,317</u></b>	<b><u>1,555,426</u></b>	<b><u>1,958,588</u></b>	<b><u>403,162</u></b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	83,201	163,000	200,000	37,000
OTHER CHARGES	5,629	84,835	19,250	-65,585
MATERIALS AND SUPPLIES	4,467	15,850	15,850	0
EQUIPMENT	2,679	5,500	5,500	0
<b>TOTAL NON-SALARY:</b>	<b><u>95,976</u></b>	<b><u>269,185</u></b>	<b><u>240,600</u></b>	<b><u>-28,585</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,170,293</u></b>	<b><u>1,824,611</u></b>	<b><u>2,199,188</u></b>	<b><u>374,577</u></b>

# ADMINISTRATION, ATTENDANCE AND HEALTH

## PURCHASING SERVICES - DISTRICT WIDE

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CLERICAL	159,960	169,748	197,829	28,081
BENEFITS:				
FICA	12,196	12,986	15,134	2,148
HEALTH INSURANCE	15,651	17,196	22,724	5,528
LIFE INSURANCE	1,809	1,697	1,622	-75
VRS	22,677	25,971	2,730	-23,241
VRS HEALTH INSURANCE CREDIT	782	1,969	2,137	168
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>213,075</u></b>	<b><u>229,567</u></b>	<b><u>242,176</u></b>	<b><u>12,609</u></b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	800	800	800	0
OTHER CHARGES	22,343	23,520	26,696	3,176
MATERIALS AND SUPPLIES	3,058	0	0	0
EQUIPMENT	1,946	0	10,000	10,000
<b>TOTAL NON-SALARY:</b>	<b><u>28,147</u></b>	<b><u>24,320</u></b>	<b><u>37,496</u></b>	<b><u>13,176</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>241,222</u></b>	<b><u>253,887</u></b>	<b><u>279,672</u></b>	<b><u>25,785</u></b>

# ADMINISTRATION, ATTENDANCE AND HEALTH

## HEALTH SERVICES - DISTRICT WIDE

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
<b>SALARIES:</b>				
CLERICAL	26,425	28,272	29,878	1,606
NURSE	1,010,302	1,047,899	1,095,666	47,767
OTHER PROFESSIONAL	15,135	17,427	38,734	21,307
SUB NURSE	833	0	8,500	8,500
<b>BENEFITS:</b>				
FICA	79,720	83,660	89,072	5,412
HEALTH INSURANCE	122,560	143,300	142,025	-1,275
LIFE INSURANCE	10,930	10,776	9,440	-1,336
VRS	136,025	164,872	158,991	-5,881
VRS HEALTH INSURANCE CREDIT	4,694	12,500	12,434	-66
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>1,406,624</u></b>	<b><u>1,508,706</u></b>	<b><u>1,584,740</u></b>	<b><u>76,034</u></b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	94,588	140,340	142,440	2,100
OTHER CHARGES	1,684	1,800	3,166	1,366
MATERIALS AND SUPPLIES	11,250	13,000	13,000	0
EQUIPMENT	1,354	1,450	1,450	0
<b>TOTAL NON-SALARY:</b>	<b><u>108,876</u></b>	<b><u>156,590</u></b>	<b><u>160,056</u></b>	<b><u>3,466</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,515,499</u></b>	<b><u>1,665,296</u></b>	<b><u>1,744,796</u></b>	<b><u>79,500</u></b>

# ADMINISTRATION, ATTENDANCE AND HEALTH

## PSYCHOLOGICAL SERVICES - DISTRICT WIDE

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
<b>SALARIES:</b>				
PSYCHOLOGIST - DISTRICT	293,814	335,472	381,553	46,081
TEACHER	291,049	310,025	312,261	2,236
<b>BENEFITS:</b>				
FICA	43,630	49,381	53,077	3,696
HEALTH INSURANCE	26,372	51,588	62,491	10,903
LIFE INSURANCE	6,172	5,805	5,156	-649
VRS	76,916	88,816	86,839	-1,977
VRS HEALTH INSURANCE CREDIT	2,654	6,734	6,791	57
<b>TOTAL SALARY AND BENEFITS:</b>	<b>740,608</b>	<b>847,821</b>	<b>908,168</b>	<b>60,347</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	88,490	140,454	250,000	109,546
OTHER CHARGES	1,297	1,400	26,582	25,182
<b>TOTAL NON-SALARY:</b>	<b>89,787</b>	<b>141,854</b>	<b>276,582</b>	<b>134,728</b>
<b>TOTAL EXPENDITURES</b>	<b>830,394</b>	<b>989,675</b>	<b>1,184,750</b>	<b>195,075</b>

**ADMINISTRATION, ATTENDANCE AND HEALTH  
SPEECH/AUDIOLOGY SERVICES - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>NON-SALARY:</b>				
MATERIALS AND SUPPLIES	1,222	1,500	1,500	0
<b>TOTAL NON-SALARY:</b>	<b>1,222</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>1,222</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>

**GENERAL FUND  
TRANSPORTATION OVERVIEW**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
BUS DRIVER	1,966,557	1,827,804	1,642,584	-185,220
BUS MONITOR	467,915	408,087	406,809	-1,278
CLERICAL	98,284	100,840	116,798	15,958
OTHER PROFESSIONAL	97,502	96,771	102,736	5,965
SUB BUS DRIVER	29,879	1,000	1,000	0
SUB BUS MONITOR	4,871	14,683	14,683	0
BENEFITS:				
FICA	210,200	187,362	165,402	-21,960
HEALTH INSURANCE	632,608	779,552	727,168	-52,384
LIFE INSURANCE	22,378	24,098	17,727	-6,371
UNEMPLOYMENT COMPENSATION	3,705	0	0	0
VRS	230,781	291,698	289,027	-2,671
VRS HEALTH INSURANCE CREDIT	906	27,953	23,348	-4,605
<b>TOTAL SALARY AND BENEFITS:</b>	<b>3,765,586</b>	<b>3,759,848</b>	<b>3,507,282</b>	<b>-252,566</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	775,859	839,863	829,092	-10,771
OTHER CHARGES	148,390	403,088	339,088	-64,000
MATERIALS AND SUPPLIES	494,519	455,085	751,350	296,265
EQUIPMENT	1,189	529,480	530,156	676
<b>TOTAL NON-SALARY:</b>	<b>1,419,957</b>	<b>2,227,516</b>	<b>2,449,686</b>	<b>222,170</b>
<b>TOTAL EXPENDITURES</b>	<b>5,185,543</b>	<b>5,987,364</b>	<b>5,956,968</b>	<b>-30,396</b>

**TRANSPORTATION**  
**TRANSP - MGMT AND DIRECTION - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CLERICAL	98,284	100,840	116,798	15,958
OTHER PROFESSIONAL	97,502	96,771	102,736	5,965
BENEFITS:				
FICA	14,747	15,117	16,794	1,677
HEALTH INSURANCE	27,690	34,392	34,086	-306
LIFE INSURANCE	2,082	1,973	1,798	-175
VRS	26,264	30,186	30,274	88
VRS HEALTH INSURANCE CREDIT	906	2,289	2,368	79
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>267,475</u></b>	<b><u>281,568</u></b>	<b><u>304,854</u></b>	<b><u>23,286</u></b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	43,034	70,000	62,875	-7,125
OTHER CHARGES	183	106,088	9,088	-97,000
MATERIALS AND SUPPLIES	2,045	1,700	1,350	-350
EQUIPMENT	1,189	4,480	8,480	4,000
<b>TOTAL NON-SALARY:</b>	<b><u>46,451</u></b>	<b><u>182,268</u></b>	<b><u>81,793</u></b>	<b><u>-100,475</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>313,926</u></b>	<b><u>463,836</u></b>	<b><u>386,647</u></b>	<b><u>-77,189</u></b>

**TRANSPORTATION**  
**TRANSP - VEHICLE OPERATION - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
<b>SALARIES:</b>				
BUS DRIVER	1,966,557	1,827,804	1,642,584	-185,220
BUS MONITOR	467,915	408,087	406,809	-1,278
SUB BUS DRIVER	29,879	1,000	1,000	0
SUB BUS MONITOR	4,871	14,683	14,683	0
<b>BENEFITS:</b>				
FICA	195,453	172,245	148,608	-23,637
HEALTH INSURANCE	604,918	745,160	693,082	-52,078
LIFE INSURANCE	20,296	22,125	15,929	-6,196
UNEMPLOYMENT COMPENSATION	3,705	0	0	0
VRS	204,518	261,512	258,753	-2,759
VRS HEALTH INSURANCE CREDIT	0	25,664	20,980	-4,684
<b>TOTAL SALARY AND BENEFITS:</b>	<b>3,498,111</b>	<b>3,478,280</b>	<b>3,202,428</b>	<b>-275,852</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	16,912	13,000	13,000	0
OTHER CHARGES	148,207	297,000	330,000	33,000
MATERIALS AND SUPPLIES	492,474	453,385	750,000	296,615
<b>TOTAL NON-SALARY:</b>	<b>657,593</b>	<b>763,385</b>	<b>1,093,000</b>	<b>329,615</b>
<b>TOTAL EXPENDITURES</b>	<b>4,155,704</b>	<b>4,241,665</b>	<b>4,295,428</b>	<b>53,763</b>

**TRANSPORTATION**  
**TRANSP - VEHICLE MAINTENANCE - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	715,912	756,863	753,217	-3,646
<b>TOTAL NON-SALARY:</b>	<b>715,912</b>	<b>756,863</b>	<b>753,217</b>	<b>-3,646</b>
<b>TOTAL EXPENDITURES</b>	<b>715,912</b>	<b>756,863</b>	<b>753,217</b>	<b>-3,646</b>

**TRANSPORTATION**  
**TRANS - BUS PURCHASE REGULAR - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>NON-SALARY:</b>				
EQUIPMENT	0	525,000	521,676	-3,324
<b>TOTAL NON-SALARY:</b>	<b>0</b>	<b>525,000</b>	<b>521,676</b>	<b>-3,324</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>525,000</b>	<b>521,676</b>	<b>-3,324</b>

# GENERAL FUND OPERATIONS OVERVIEW

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CAFETERIA MANAGEMENT	246,388	251,260	280,439	29,179
CLERICAL	214,289	196,958	180,976	-15,982
CROSSING GUARD	435,087	459,214	420,894	-38,320
CUSTODIAN	2,973,797	3,483,195	3,496,368	13,173
OTHER PROFESSIONAL	255,011	264,359	275,871	11,512
SECURITY GUARD	452,010	488,859	509,348	20,489
SUB CROSSING GUARD	10,920	0	10,000	10,000
SUB CUSTODIAN	46,557	64,064	64,064	0
TRADES	1,002,987	3,603,893	1,234,676	-2,369,217
BENEFITS:				
FICA	441,709	479,783	484,573	4,790
HEALTH INSURANCE	891,709	1,031,760	960,089	-71,671
LIFE INSURANCE	57,129	56,038	47,951	-8,087
UNEMPLOYMENT COMPENSATION	13,699	0	0	0
VRS	596,227	675,221	779,259	104,038
VRS HEALTH INSURANCE CREDIT	2,757	61,205	59,192	-2,013
<b>TOTAL SALARY AND BENEFITS:</b>	<b>7,640,278</b>	<b>11,115,809</b>	<b>8,803,700</b>	<b>-2,312,109</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	1,467,457	1,423,076	1,778,753	355,677
OTHER CHARGES	3,497,135	1,339,296	4,019,484	2,680,188
MATERIALS AND SUPPLIES	573,218	745,145	826,605	81,460
EQUIPMENT	237,418	387,250	402,250	15,000
<b>TOTAL NON-SALARY:</b>	<b>5,775,229</b>	<b>3,894,767</b>	<b>7,027,092</b>	<b>3,132,325</b>
<b>TOTAL EXPENDITURES</b>	<b>13,415,507</b>	<b>15,010,576</b>	<b>15,830,792</b>	<b>820,216</b>

**OPERATIONS**  
**OPERATIONS - MGMT & DIRECTION - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
<b>SALARIES:</b>				
CLERICAL	126,110	111,276	114,258	2,982
OTHER PROFESSIONAL	255,011	264,359	275,871	11,512
<b>BENEFITS:</b>				
FICA	29,080	28,736	29,845	1,109
HEALTH INSURANCE	19,578	17,196	22,724	5,528
LIFE INSURANCE	4,195	3,744	3,183	-561
VRS	51,588	57,277	53,601	-3,676
VRS HEALTH INSURANCE CREDIT	1,705	4,343	4,192	-151
<b>TOTAL SALARY AND BENEFITS:</b>	<b>487,267</b>	<b>486,931</b>	<b>503,674</b>	<b>16,743</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	22,815	13,500	13,500	0
OTHER CHARGES	11,128	22,175	21,805	-370
MATERIALS AND SUPPLIES	354	3,450	3,100	-350
EQUIPMENT	0	17,750	17,750	0
<b>TOTAL NON-SALARY:</b>	<b>34,297</b>	<b>56,875</b>	<b>56,155</b>	<b>-720</b>
<b>TOTAL EXPENDITURES</b>	<b>521,564</b>	<b>543,806</b>	<b>559,829</b>	<b>16,023</b>

# OPERATIONS

## OPERATIONS - BLDG MAINTENANCE - DISTRICT WIDE

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CLERICAL	0	2,000	2,000	0
CUSTODIAN	-182,900	0	0	0
TRADES	1,002,987	3,603,893	1,234,676	-2,369,217
BENEFITS:				
FICA	76,033	82,677	90,459	7,782
HEALTH INSURANCE	119,934	126,104	124,982	-1,122
LIFE INSURANCE	10,551	10,056	9,107	-949
UNEMPLOYMENT COMPENSATION	11,794	0	0	0
VRS	112,496	118,856	147,940	29,084
VRS HEALTH INSURANCE CREDIT	597	11,664	11,995	331
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>1,151,492</u></b>	<b><u>3,955,250</u></b>	<b><u>1,621,159</u></b>	<b><u>-2,334,091</u></b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	1,282,245	1,167,514	1,525,022	357,508
OTHER CHARGES	3,365,929	1,175,121	3,801,079	2,625,958
MATERIALS AND SUPPLIES	201,329	321,060	348,085	27,025
EQUIPMENT	138,209	363,000	363,000	0
<b>TOTAL NON-SALARY:</b>	<b><u>4,987,711</u></b>	<b><u>3,026,695</u></b>	<b><u>6,037,186</u></b>	<b><u>3,010,491</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>6,139,203</u></b>	<b><u>6,981,945</u></b>	<b><u>7,658,345</u></b>	<b><u>676,400</u></b>

**OPERATIONS**  
**OPERATIONS - BLDG SERVICES - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CUSTODIAN	3,156,697	3,483,195	3,496,368	13,173
SUB CUSTODIAN	46,557	64,064	64,064	0
BENEFITS:				
FICA	243,340	266,164	271,466	5,302
HEALTH INSURANCE	624,466	739,428	653,315	-86,113
LIFE INSURANCE	33,728	34,313	28,705	-5,608
UNEMPLOYMENT COMPENSATION	1,776	0	0	0
VRS	341,036	405,583	466,285	60,702
VRS HEALTH INSURANCE CREDIT	0	39,803	37,807	-1,996
<b>TOTAL SALARY AND BENEFITS:</b>	<b>4,447,601</b>	<b>5,032,550</b>	<b>5,018,010</b>	<b>-14,540</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	37,060	89,078	91,282	2,204
OTHER CHARGES	107,047	121,250	175,250	54,000
MATERIALS AND SUPPLIES	295,607	329,500	341,835	12,335
EQUIPMENT	74,451	3,000	18,000	15,000
<b>TOTAL NON-SALARY:</b>	<b>514,164</b>	<b>542,828</b>	<b>626,367</b>	<b>83,539</b>
<b>TOTAL EXPENDITURES</b>	<b>4,961,765</b>	<b>5,575,378</b>	<b>5,644,377</b>	<b>68,999</b>

**OPERATIONS**  
**OPERATIONS - EQUIP SERVICES - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	10,000	10,000	0	-10,000
OTHER CHARGES	7,920	11,760	12,348	588
<b>TOTAL NON-SALARY:</b>	<b><u>17,920</u></b>	<b><u>21,760</u></b>	<b><u>12,348</u></b>	<b><u>-9,412</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>17,920</u></b>	<b><u>21,760</u></b>	<b><u>12,348</u></b>	<b><u>-9,412</u></b>

**OPERATIONS**  
**OPERATIONS - VEH SERVICES - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	80,053	100,000	106,165	6,165
MATERIALS AND SUPPLIES	68,500	68,500	110,950	42,450
EQUIPMENT	24,123	0	0	0
<b>TOTAL NON-SALARY:</b>	<b>172,676</b>	<b>168,500</b>	<b>217,115</b>	<b>48,615</b>
<b>TOTAL EXPENDITURES</b>	<b>172,676</b>	<b>168,500</b>	<b>217,115</b>	<b>48,615</b>

**OPERATIONS**  
**OPERATIONS - SECURITY SERVICES - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
SECURITY GUARD	452,010	488,859	509,348	20,489
BENEFITS:				
FICA	33,728	36,252	26,784	-9,468
HEALTH INSURANCE	71,433	80,248	79,534	-714
LIFE INSURANCE	4,900	4,539	3,859	-680
VRS	50,119	53,648	62,685	9,037
VRS HEALTH INSURANCE CREDIT	0	5,265	5,083	-182
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>612,190</u></b>	<b><u>668,811</u></b>	<b><u>687,293</u></b>	<b><u>18,482</u></b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	35,284	42,784	42,784	0
OTHER CHARGES	1,225	1,500	1,500	0
MATERIALS AND SUPPLIES	625	5,000	5,000	0
EQUIPMENT	636	1,000	1,000	0
<b>TOTAL NON-SALARY:</b>	<b><u>37,770</u></b>	<b><u>50,284</u></b>	<b><u>50,284</u></b>	<b><u>0</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>649,960</u></b>	<b><u>719,095</u></b>	<b><u>737,577</u></b>	<b><u>18,482</u></b>

**OPERATIONS**  
**OPERATIONS - CROSSING GUARDS - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CROSSING GUARD	435,087	459,214	420,894	-38,320
SUB CROSSING GUARD	10,920	0	10,000	10,000
BENEFITS:				
FICA	34,113	40,331	37,450	-2,881
HEALTH INSURANCE	0	5,732	11,362	5,630
LIFE INSURANCE	167	112	87	-25
UNEMPLOYMENT COMPENSATION	130	0	0	0
VRS	1,933	1,330	1,418	88
VRS HEALTH INSURANCE CREDIT	67	130	115	-15
<b>TOTAL SALARY AND BENEFITS:</b>	<b>482,416</b>	<b>506,849</b>	<b>481,326</b>	<b>-25,523</b>
<b>NON-SALARY:</b>				
MATERIALS AND SUPPLIES	1,160	4,775	4,775	0
<b>TOTAL NON-SALARY:</b>	<b>1,160</b>	<b>4,775</b>	<b>4,775</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>483,575</b>	<b>511,624</b>	<b>486,101</b>	<b>-25,523</b>

**OPERATIONS**  
**OPERATIONS - WAREHOUSE - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CAFETERIA MANAGEMENT	246,388	251,260	280,439	29,179
CLERICAL	88,179	83,682	64,718	-18,964
BENEFITS:				
FICA	25,415	25,623	28,569	2,946
HEALTH INSURANCE	56,298	63,052	68,172	5,120
LIFE INSURANCE	3,588	3,274	3,010	-264
VRS	39,055	38,527	47,330	8,803
VRS HEALTH INSURANCE CREDIT	388	0	0	0
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>459,312</u></b>	<b><u>465,418</u></b>	<b><u>492,238</u></b>	<b><u>26,820</u></b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	0	200	0	-200
OTHER CHARGES	3,886	7,490	7,502	12
MATERIALS AND SUPPLIES	5,645	12,860	12,860	0
EQUIPMENT	0	2,500	2,500	0
<b>TOTAL NON-SALARY:</b>	<b><u>9,531</u></b>	<b><u>23,050</u></b>	<b><u>22,862</u></b>	<b><u>-188</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>468,844</u></b>	<b><u>488,468</u></b>	<b><u>515,100</u></b>	<b><u>26,632</u></b>

**FACILITIES**  
**FACILITIES - BLDG ADDT AND IMP - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	118,453	2,837,454	2,646,153	-191,301
OTHER CHARGES	0	433,000	0	-433,000
<b>TOTAL NON-SALARY:</b>	<b>118,453</b>	<b>3,270,454</b>	<b>2,646,153</b>	<b>-624,301</b>
<b>TOTAL EXPENDITURES</b>	<b>118,453</b>	<b>3,270,454</b>	<b>2,646,153</b>	<b>-624,301</b>

**GENERAL FUND  
TECHNOLOGY OVERVIEW**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CLERICAL	135,891	155,462	125,174	-30,288
DIR / SUPV / MNGR / COORD	76,292	80,980	86,943	5,963
PARAPROFESSIONAL	14,654	0	0	0
TEACHER	685,512	728,718	731,322	2,604
TECHNOLOGY SUPPORT	1,024,691	1,263,791	1,198,658	-65,133
BENEFITS:				
FICA	145,057	159,040	166,769	7,729
HEALTH INSURANCE	182,911	200,620	232,921	32,301
LIFE INSURANCE	21,783	20,585	17,757	-2,828
VRS	271,513	306,922	294,303	-12,619
VRS HEALTH INSURANCE CREDIT	9,369	22,938	22,449	-489
<b>TOTAL SALARY AND BENEFITS:</b>	<b>2,567,672</b>	<b>2,939,056</b>	<b>2,876,296</b>	<b>-62,760</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	1,219,216	1,544,000	1,544,000	0
OTHER CHARGES	243,253	358,190	358,892	702
MATERIALS AND SUPPLIES	329,541	365,338	528,641	163,303
EQUIPMENT	443,693	1,356,050	1,356,050	0
<b>TOTAL NON-SALARY:</b>	<b>2,235,704</b>	<b>3,623,578</b>	<b>3,787,583</b>	<b>164,005</b>
<b>TOTAL EXPENDITURES</b>	<b>4,803,377</b>	<b>6,562,634</b>	<b>6,663,879</b>	<b>101,245</b>

**TECHNOLOGY**  
**TECH - CLASSROOM INSTRUCTION - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	181,109	330,000	330,000	0
OTHER CHARGES	23,103	150,400	151,102	702
MATERIALS AND SUPPLIES	212,053	149,950	313,253	163,303
EQUIPMENT	410,515	1,316,050	1,316,050	0
<b>TOTAL NON-SALARY:</b>	<b>826,779</b>	<b>1,946,400</b>	<b>2,110,405</b>	<b>164,005</b>
<b>TOTAL EXPENDITURES</b>	<b>826,779</b>	<b>1,946,400</b>	<b>2,110,405</b>	<b>164,005</b>

**TECHNOLOGY**  
**TECH - INSTRUCTIONAL SUPPORT - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
CLERICAL	135,891	155,462	125,174	-30,288
PARAPROFESSIONAL	14,654	0	0	0
TEACHER	685,512	728,718	731,322	2,604
TECHNICAL SUPPORT	1,024,691	1,263,791	1,198,658	-65,133
BENEFITS:				
FICA	139,686	152,845	160,118	7,273
HEALTH INSURANCE	177,694	200,620	232,921	32,301
LIFE INSURANCE	20,936	19,775	17,044	-2,731
VRS	260,874	294,532	282,296	-12,236
VRS HEALTH INSURANCE CREDIT	9,002	22,938	22,449	-489
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>2,468,939</u></b>	<b><u>2,838,681</u></b>	<b><u>2,769,982</u></b>	<b><u>-68,699</u></b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	493,560	518,000	518,000	0
OTHER CHARGES	163,784	45,790	45,790	0
<b>TOTAL NON-SALARY:</b>	<b><u>657,344</u></b>	<b><u>563,790</u></b>	<b><u>563,790</u></b>	<b><u>0</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>3,126,283</u></b>	<b><u>3,402,471</u></b>	<b><u>3,333,772</u></b>	<b><u>-68,699</u></b>

**TECHNOLOGY**  
**TECH - ADMINISTRATION - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
SALARIES:				
DIR / SUPV / MNGR / COORD	76,292	80,980	86,943	5,963
BENEFITS:				
FICA	5,371	6,195	6,651	456
HEALTH INSURANCE	5,217	0	0	0
LIFE INSURANCE	847	810	713	-97
VRS	10,639	12,390	12,007	-383
VRS HEALTH INSURANCE CREDIT	367	0	0	0
<b>TOTAL SALARY AND BENEFITS:</b>	<b>98,733</b>	<b>100,375</b>	<b>106,314</b>	<b>5,939</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	538,936	690,000	690,000	0
OTHER CHARGES	56,366	162,000	162,000	0
MATERIALS AND SUPPLIES	36,586	45,000	45,000	0
EQUIPMENT	6,249	10,000	10,000	0
<b>TOTAL NON-SALARY:</b>	<b>638,138</b>	<b>907,000</b>	<b>907,000</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>736,871</b>	<b>1,007,375</b>	<b>1,013,314</b>	<b>5,939</b>

**TECHNOLOGY**  
**TECH - ATTENDANCE AND HEALTH - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	5,611	6,000	6,000	0
<b>TOTAL NON-SALARY:</b>	<b>5,611</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>5,611</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>

**TECHNOLOGY**  
**TECH - OPERATIONS AND MAINT - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>NON-SALARY:</b>				
MATERIALS AND SUPPLIES	80,902	170,388	170,388	0
<b>TOTAL NON-SALARY:</b>	<b>80,902</b>	<b>170,388</b>	<b>170,388</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>80,902</b>	<b>170,388</b>	<b>170,388</b>	<b>0</b>

**TECHNOLOGY**  
**TECH - FACILITIES - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>NON-SALARY:</b>				
EQUIPMENT	26,929	30,000	30,000	0
<b>TOTAL NON-SALARY:</b>	<b>26,929</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>26,929</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>

**GENERAL FUND  
FUND TRANSFERS OVERVIEW**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>NON-SALARY:</b>				
INTEREST - ENERGY	389,578	318,613	299,483	-19,130
LOCAL MATCH - ABE GRANT	34,800	34,800	0	-34,800
LOCAL MATCH - BRIGHT STARS	555,891	699,943	726,105	26,162
LOCAL MATCH - EVEN START	29,060	0	0	0
LOCAL MATCH - READING GRANT	55,198	87,597	84,238	-3,359
MATCH - ALGEBRA READINESS ACAD	60,468	63,351	60,864	-2,487
PRINCIPAL - ENERGY	388,469	482,777	525,949	43,172
RISK MGMT - CURRENT CLAIMS	911,542	1,571,436	1,655,702	84,266
RISK MGMT - DEFICIT FUNDING	1,686,000	0	0	0
SCHOOL ATHLETICS PROGRAMS	45,000	0	0	0
TRANSFER TO CITY	324,268	0	0	0
TRANSFER TO CONSTRUCTION FUND	6,942,695	0	0	0
TRANSFER TO TEXTBOOK FUND	1,635,461	1,464,088	1,659,280	195,192
<b>TOTAL NON-SALARY:</b>	<b>13,058,430</b>	<b>4,722,605</b>	<b>5,011,621</b>	<b>289,016</b>
<b>TOTAL EXPENDITURES</b>	<b>13,058,430</b>	<b>4,722,605</b>	<b>5,011,621</b>	<b>289,016</b>

## FUND TRANSFERS/DEBT SERVICES

### DEBT SERVICE - DISTRICT WIDE

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>NON-SALARY:</b>				
INTEREST - ENERGY	389,578	318,613	299,483	-19,130
PRINCIPAL - ENERGY	388,469	482,777	525,949	43,172
<b>TOTAL NON-SALARY:</b>	<b><u>778,047</u></b>	<b><u>801,390</u></b>	<b><u>825,432</u></b>	<b><u>24,042</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>778,047</u></b>	<b><u>801,390</u></b>	<b><u>825,432</u></b>	<b><u>24,042</u></b>

**FUND TRANSFERS/DEBT SERVICES**  
**INTRA-AGENCY FUND TRANSFERS - DISTRICT WIDE**

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>NON-SALARY:</b>				
LOCAL MATCH - ABE GRANT	34,800	34,800	0	-34,800
LOCAL MATCH - ERLY READING INT	55,198	87,597	84,238	-3,359
LOCAL MATCH - EVEN START	29,060	0	0	0
LOCAL MATCH - VA PRESCHOOL INT	555,891	699,943	726,105	26,162
LOCAL MATCH- ALGEBRA READINESS	60,468	63,351	60,864	-2,487
RISK MGMT - CURRENT CLAIMS	911,542	1,571,436	1,655,702	84,266
RISK MGMT - DEFICIT FUNDING	1,686,000	0	0	0
SCHOOL ATHLETICS PROGRAMS	45,000	0	0	0
TRANSFER TO CITY	324,268	0	0	0
TRANSFER TO CONSTRUCTION FUND	6,942,695	0	0	0
TRANSFER TO TEXTBOOK FUND	1,635,461	1,464,088	1,659,280	195,192
<b>TOTAL NON-SALARY:</b>	<b><u>12,280,383</u></b>	<b><u>3,921,215</u></b>	<b><u>4,186,189</u></b>	<b><u>264,974</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>12,280,383</u></b>	<b><u>3,921,215</u></b>	<b><u>4,186,189</u></b>	<b><u>264,974</u></b>

# School Board Budget Addendum

## All Funds

<b>EXPENDITURES</b>	<b>2006-07 Budget</b>	<b>2007-08 Budget</b>	<b>2008-09 Budget</b>	<b>Increase/ Decrease</b>
GENERAL FUND	139,388,578	146,754,398	151,785,863	7,365,820
REPROGRAPHICS FUND	985,456	956,619	896,280	-28,837
CAFETERIA FUND	6,540,000	7,272,000	6,795,350	732,000
GRANTS FUND	18,954,073	19,253,830	17,667,069	299,757
RISK MANAGEMENT & INSURANCE FUND	1,172,542	1,509,811	1,655,702	337,269
TEXTBOOK FUND	1,504,200	1,464,088	1,659,280	-40,112
<b>GRAND TOTAL OF EXPENDITURES</b>	<b><u>168,544,849</u></b>	<b><u>177,210,746</u></b>	<b><u>180,459,544</u></b>	<b><u>8,665,897</u></b>

## ADMINISTRATION, ATTENDANCE AND HEALTH

### REPROGRAPHICS - DISTRICT WIDE

<b>EXPENDITURES CATEGORIES</b>	<b>2006 - 07 ACTUAL</b>	<b>2007 - 08 BUDGET</b>	<b>2008 - 09 BUDGET</b>	<b>INCREASE/ DECREASE</b>
<b>SALARY AND BENEFITS:</b>				
<b>SALARIES:</b>				
CLERICAL	70,906	51,677	46,599	-5,078
OTHER PROFESSIONAL	186,935	336,954	292,079	-44,875
<b>BENEFITS:</b>				
FICA	19,607	29,753	22,344	-7,409
HEALTH INSURANCE	28,263	48,993	42,177	-6,816
LIFE INSURANCE	2,463	4,212	3,797	-415
OTHER BENEFITS	5,696	0	0	0
VRS	30,913	49,263	42,702	-6,561
VRS HEALTH INSURANCE CREDIT	1,067	1,887	0	-1,887
<b>TOTAL SALARY AND BENEFITS:</b>	<b>345,850</b>	<b>522,739</b>	<b>449,698</b>	<b>-73,041</b>
<b>NON-SALARY:</b>				
PURCHASED SERVICES	139,449	113,020	112,912	-108
OTHER CHARGES	7,354	76,510	43,620	-32,890
MATERIALS AND SUPPLIES	99,154	184,350	213,350	29,000
EQUIPMENT	25,366	60,000	76,700	16,700
<b>TOTAL NON-SALARY:</b>	<b>271,323</b>	<b>433,880</b>	<b>446,582</b>	<b>12,702</b>
<b>TOTAL EXPENDITURES</b>	<b>617,173</b>	<b>956,619</b>	<b>896,280</b>	<b>-60,339</b>

## School Cafeteria Fund

<b>REVENUES</b>	<b>2006-07 Budget</b>	<b>2007-08 Budget</b>	<b>2008-09 Budget</b>	<b>Increase/ Decrease</b>
FROM THE COMMONWEALTH	85,000	120,356	125,546	35,356
FROM THE FEDERAL GOVERNMENT	4,200,000	4,250,000	4,305,710	50,000
CHARGES FOR SERVICES	1,550,000	1,550,000	1,738,094	0
DONATED COMMODITIES	340,000	388,880	425,000	48,880
OTHER REVENUE	365,000	350,000	195,000	-15,000
<b>TOTAL REVENUES</b>	<b>6,540,000</b>	<b>6,659,236</b>	<b>6,789,350</b>	<b>119,236</b>
<b>EXPENDITURES</b>	<b>2006-07 Budget</b>	<b>2007-08 Budget</b>	<b>2008-09 Budget</b>	<b>Increase/ Decrease</b>
SALARIES AND WAGES	2,600,000	2,550,000	2,343,424	-50,000
FRINGE BENEFITS	900,000	1,632,000	1,307,199	732,000
PURCHASE OF FOODS	2,550,000	2,600,000	2,494,150	50,000
DONATED COMMODITIES	340,000	70,000	60,000	-270,000
OTHER	150,000	420,000	584,577	270,000
<b>TOTAL EXPENDITURES</b>	<b>6,540,000</b>	<b>7,272,000</b>	<b>6,789,350</b>	<b>732,000</b>

## School Grants Fund

<b><u>REVENUE SOURCE DISTRIBUTION</u></b>	<b>2006-07 Budget</b>	<b>2007-08 Budget</b>	<b>2008-09 Budget</b>	<b>Increase/ Decrease</b>
FEDERAL	13,121,243	13,851,872	12,628,677	730,629
STATE	4,517,545	3,896,073	3,805,051	-621,472
CITY	286,962	271,243	0	-15,719
OTHER	222,220	228,009	221,338	5,789
<b>TOTAL OUTSIDE REVENUES</b>	<b>18,147,970</b>	<b>18,247,197</b>	<b>16,655,066</b>	<b>99,227</b>
TRANSFERS IN	806,103	1,006,633	1,012,003	200,530
<b>TOTAL REVENUES</b>	<b><u>18,954,073</u></b>	<b><u>19,253,830</u></b>	<b><u>17,667,069</u></b>	<b><u>299,757</u></b>
<b><u>REVENUE EXPENSE DISTRIBUTION</u></b>	<b>2006-07 Budget</b>	<b>2007-08 Budget</b>	<b>2008-09 Budget</b>	<b>Increase/ Decrease</b>
INSTRUCTION	15,597,235	16,750,832	15,370,350	1,153,597
ADMINISTRATION/ATTENDANCE & HEALTH	2,237,892	1,347,768	1,236,695	-890,124
OPERATIONS AND MAINTENANCE	372,982	385,077	353,341	12,095
TECHNOLOGY	745,964	770,153	706,683	24,189
<b>TOTAL EXPENDITURES</b>	<b><u>18,954,073</u></b>	<b><u>19,253,830</u></b>	<b><u>17,667,069</u></b>	<b><u>299,757</u></b>

## Risk Management & Insurance Fund

<b>REVENUES</b>	<b>2006-07 Budget</b>	<b>2007-08 Budget</b>	<b>2008-09 Budget</b>	<b>Increase/ Decrease</b>
TRANSFERS IN	1,172,542	1,509,811	1,655,702	337,269
<b>TOTAL REVENUES</b>	<b>1,172,542</b>	<b>1,509,811</b>	<b>1,655,702</b>	<b>337,269</b>
<b>EXPENDITURES</b>	<b>2006-07 Budget</b>	<b>2007-08 Budget</b>	<b>2008-09 Budget</b>	<b>Increase/ Decrease</b>
WORKMEN'S COMPENSATION INS. PREMIUM	286,000	94,500	196,541	-191,500
WORKMEN'S COMPENSATION & EXPENSES	886,542	1,415,311	1,459,161	528,769
<b>TOTAL EXPENDITURES</b>	<b>1,172,542</b>	<b>1,509,811</b>	<b>1,655,702</b>	<b>337,269</b>

## Textbook Fund

<b>Revenues</b>	<b>2006-07 Budget</b>	<b>2007-08 Budget</b>	<b>2008-09 Budget</b>	<b>Increase/ Decrease</b>
STATE	1,175,532	1,144,185	1,308,840	-31,347
CITY - MATH REQUIREMENT	328,668	319,903	350,440	-8,765
<b>TOTAL REVENUES</b>	<b>1,504,200</b>	<b>1,464,088</b>	<b>1,659,280</b>	<b>-40,112</b>
<b>EXPENDITURES</b>	<b>2006-07 Budget</b>	<b>2007-08 Budget</b>	<b>2007-08 Budget</b>	<b>Increase/ Decrease</b>
TEXTBOOKS	1,504,200	1,464,088	1,659,280	-40,112
<b>TOTAL EXPENDITURES</b>	<b>1,504,200</b>	<b>1,464,088</b>	<b>1,659,280</b>	<b>-40,112</b>

## **INFORMATIONAL SECTION**

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## Sources of Revenue

Revenue for the school division is received from state, local and federal governing bodies.

### State School Funds

State revenue includes funding for basic aid to support the Standards of Quality (SOQ), categorical aid and incentive program revenue to support specific programs and initiatives. One factor used to determine the State's level of support for education in a locality is the Local Composite Index (LCI). This factor combines three measures of local fiscal capacity (assessed value of real property, adjusted gross income, and taxable retail sales) into a single index in an effort to measure each locality's ability to pay for education. The LCI is adjusted at the beginning of each biennium.

### State Sales Taxes

A census is conducted every three years by each locality to determine the number of school-aged children who reside within the city. This census is used to determine the distribution of sales tax to the school division. A rate of one and one-eighth cent is distributed by the state for public education.

### City and Other Funds

City and Other revenue includes the appropriation approved by the City Council, E-Rate, non-resident tuition, fees and rents from the use of school buildings, and proceeds from sale of surplus property. The E-Rate program is part of the Universal Services subsidy program of the Telecommunications Act of 1996. The subsidy program is to provide discounts on all telecommunications services and advanced telecommunications to schools, libraries, and rural health care organizations. The E-Rate program is regulated by the FCC and calls for discounts of 20 to 90 percent on all telecommunications services, Internet access, and internal connections for schools and libraries, depending on the applicant's location and economic status. The program is funded by fees charged to interstate telecommunication providers.

### Federal Funds

These funds are subject to the federal budget process. Categorical funds are for specific programs.

Revenue receipts have been received under the following categories for the previous four years

	03/04		04/05		05/06		06/07	
State Funds	\$68,724,304.00	52.46%	\$73,788,804.00	50.95%	\$76,699,956.00	49.90%	\$85,911,772.00	49.33%
State Sales Tax	\$10,695,473.00	8.17%	\$12,536,028.00	8.66%	\$12,557,322.00	8.17%	\$12,206,131.00	7.00%
Local/Other Funds	\$35,000,545.00	26.72%	\$42,268,469.00	29.19%	\$52,980,412.00	34.46%	\$51,516,584.00	29.58%
Federal Fund	\$16,576,224.00	12.65%	\$16,233,796.00	11.25%	\$11,475,309.00	7.47%	\$24,532,106.00	14.09%
Total	\$130,996,546.00		\$144,827,097.00		\$153,712,999.00		\$174,166,593.00	

Source: Portsmouth Public Schools Finance Dept: ASR Reports

### Schools

Elementary Schools	14
Middle Schools	3
High Schools	3
Pre-School Centers	2
Special Centers	2
School Board Members	9

### City Demographics

Founded in	1752
Area in square miles	29.9
Population	101,377
Registered Voters	57,368
Hospitals	1
Real Estate Tax per \$100	\$1.21
Recreation Centers	8
Museums	5
Golf Courses	1

Source: City of Portsmouth Website Portsmouth Public Schools

**MARCH 31, 2007 STUDENT MEMBERSHIP BY GRADE LEVEL**

SCHOOL	GRADE 1	GRADE 2	GRADE 3	GRADE 4	GRADE 5	GRADE 6	GRADE 7	GRADE 8	GRADE 9	GRADE 10	GRADE 11	GRADE 12	GRADE KG	GRADE PK	Totals
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**Elementary Schools**

BRIGHTON ELEMENTARY	100	109	106	86	84	82							95		662
CHURCHLAND ACADEMY	152	129	157	140	127	143							156		1004
CHURCHLAND ELEMENTARY	96	93	89	99	91	86							77	86	717
CHURCHLAND PRIMARY	71	70	55	79	67	74							90	7	513
DOUGLASS PARK ELEMENTARY	89	98	127	76	98	95							111		694
HODGES MANOR ELEMENTARY	77	78	64	64	69	67							85	69	573
JAMES HURST ELEMENTARY	121	99	115	111	91	100							101		738
JOHN TYLER ELEMENTARY	100	91	101	84	87	77							90		630
LAKEVIEW ELEMENTARY	80	92	97	92	87	90							86		624
OLIVE BRANCH ELEMENTARY	65	59	68	54	58	50							54	18	426
PARKVIEW ELEMENTARY	64	71	43	40	46	45							64	33	406
SIMONSDALE ELEMENTARY	50	38	44	42	40	33							52	7	306
VICTORY ELEMENTARY	41	36	40	38	29	27							46		257
WESTHAVEN ELEMENTARY	107	78	84	74	67	83							108		601

**MARCH 31, 2007 STUDENT MEMBERSHIP BY GRADE LEVEL**

SCHOOL	GRADE 1	GRADE 2	GRADE 3	GRADE 4	GRADE 5	GRADE 6	GRADE 7	GRADE 8	GRADE 9	GRADE 10	GRADE 11	GRADE 12	GRADE KG	GRADE PK	Totals	
<b>Middle Schools</b>																
CHURCHLAND MIDDLE							462	431							893	
CRADOCK MIDDLE							335	261							596	
W.E.WATERS MIDDLE							269	275							544	
<b>High Schools</b>																
CHURCHLAND HIGH									457	333	418	355			1563	
I.C.NORCOM HIGH									491	337	303	217			1348	
WOODDROW WILSON HIGH									478	258	230	203			1169	
<b>Centers</b>																
DAC															68	68
EMILY SPONG PRESCHOOL CENTER															237	237
EXCEL CAMPUS									1		26	69			96	
MT. HERMON PRESCHOOL CENTER															272	272

## POSITION CONTROL ALLOCATIONS

DESCRIPTION	AUTHORIZED COUNT
ASSISTANT DIRECTOR	1
ASSISTANT SUPERINTENDENT	2
ASSOCIATE 200 DAY - 7 HOUR	44
ASSOCIATE 260 DAY - 7 HOUR	35
ASSOCIATE 260 DAY - 8 HOUR	83
ASSOCIATE 260 DAY - 7.25 HOUR	8
ATTENDANCE OFFICERS	3
BUS DRIVER	123
BUS MONITOR	43
CLINIC ASSISTANT	1
COORDINATOR	8
CROSSING GUARD	38
CROSSING GUARD 12 MTH	1
CUSTODIAN	84
DELIVERY PERSONNEL	2
DIRECTOR	10
ELEM SCHOOL ASST PRINCIPAL	17
ELEMENTARY SCHOOL PRINCIPAL	17
EXECUTV ASST TO SUPERINTENDENT	1
FOOD PRODUCTION CHEF	3
FOOD SERVICES MAINTENANCE	1
FOOD SERVICES MANAGER	22
FOOD SERVICES PERSONNEL	125
GUIDANCE COUNSELOR	31
GUIDANCE COUNSELOR 10+1	6
GUIDANCE COUNSELOR 10+2	3
HEAD CUSTODIAN	23
HIGH SCHOOL ASST PRINCIPAL	9
HIGH SCHOOL PRINCIPAL	3
HOME SCHOOL LIAISON	3
HOME SCHOOL LIAISON 12	1
IN-SCHOOL SUSPENSION I	5
IN-SCHOOL SUSPENSION II	3
INTERPRETER	6
LEAD CUSTODIAN	27
LIBRARY MEDIA SPECIALIST	25
MAINTENANCE PERSONNEL	35
MANAGER	3
MEDIA PERSONNEL	1
MIDDLE SCHOOL PRINCIPAL	5
MIDDLE SCHOOL ASST PRINCIPAL	9
NURSE	29
NURSE 10+2	1

OCCUPATIONAL/PHYSICAL TH 10+1	2
OCCUPATIONAL/PHYSICAL THERPST	3
OFFICERS	2
OTHER PROFESSIONAL STAFF	1
PARAPROFESSIONAL	109
PARAPROFESSIONAL SEVERE & PROF	12
PRINT SHOP PERSONNEL	5
PROGRAM SPECIALIST	12
PSYCHOLOGIST	7
PSYCHOLOGIST 10+2	4
PURCHASING PERSONNEL - NON EXE	1
PURCHASING PERSONNEL- EXEMPT	1
ROTC INSTRUCTORS	7
SCHOOL BOARD	9
SECURITY OFFICERS	20
SENIOR SUPERVISOR	23
SOCIAL WORKER	1
SOCIAL WORKER 10+1	3
SOCIAL WORKER 10+2	5
SPECIAL ED PARAPROFESSIONAL	159
SPECIAL ED TEACHER	176
SPECIAL ED TEACHER 10+2	2
SPEECH / HEARING / SIGHT THERP	22
SPEECH/HEARING/SIGHT TH 10+2	1
STUDENT RESOURCE LIAISON	7
SUPERINTENDENT	1
SUPERVISOR	15
SUPERVISOR 10+1	1
TEACHER	892
TEACHER 10+2	18
TEACHER 1O+1	14
TEACHER SPECIALIST	7
TEACHER SPECIALIST 10+1	1
TECHNOLOGY PERSONNEL EXEMPT	13
TECHNOLOGY PERSONNEL NONEXP	9

## **STUDENTS ENROLLED IN FREE AND REDUCED LUNCH PROGRAM**

<b>YEAR</b>	<b>FREE LUNCH</b>	<b>REDUCED LUNCH</b>
<b>07/08</b>	<b>7,095</b>	<b>1,135</b>
<b>06/07</b>	<b>7,156</b>	<b>1,176</b>
<b>05/06</b>	<b>7,633</b>	<b>1,208</b>
<b>04/05</b>	<b>8,002</b>	<b>1,363</b>

## **DIVISION STAFFING CHARACTERISTICS**

<b>GENDER</b>	<b>04/05</b>	<b>05/06</b>	<b>06/07</b>	<b>07/08</b>
<b>Female</b>	<b>960</b>	<b>997</b>	<b>1007</b>	<b>993</b>
<b>Male</b>	<b>488</b>	<b>243</b>	<b>236</b>	<b>223</b>
<b>Total Teacher Types</b>	<b>1448</b>	<b>1240</b>	<b>1243</b>	<b>1216</b>



## **PORTSMOUTH PUBLIC SCHOOLS 2008-2009**

### Elementary Schools

Brighton Elementary School	1100 Portsmouth Boulevard 23704
Churchland Academy Elementary School	4061 River Shore Road 23703
Churchland Elementary School	5601 Michael Lane 23703
Churchland Primary School	5700 Hedgerow Lane 23703
Douglass Park Elementary School	34 Grand Street 23701
Hodges Manor Elementary School	1201 Cherokee Road 23701
James Hurst Elementary School	18 Dahlgren Avenue 23702
Lakeview Elementary School	1300 Horne Avenue 23701
Olive Branch Elementary School	415 Mimosa Road 23701
Park View Elementary School	260 Elm Avenue 23704
Simondale Elementary School	132 Byers Avenue 23701
John Tyler Elementary School	3649 Hartford Street 23707
Victory Elementary School	2828 Greenwood Drive 23701
Westhaven Elementary School	3701 Clifford Street 23707

### Middle Schools

Churchland Middle School	4051 River Shore Road 23703
Cradock Middle School	21 Alden Avenue 23702
W.E. Waters Middle School	600 Roosevelt Boulevard 23701

### High Schools

Churchland High School	4301 Cedar Lane 23703
I.C. Norcom High School	1801 London Boulevard 23704
Woodrow Wilson High School	1401 Elmhurst Lane 23701

### Centers

D.A.C. Center	401 West Road 23707
Emily Spong Preschool Center	2200 Piedmont Avenue 23704
Mt. Hermon Preschool Center	3000 North Street 23707
New Directions at Stephen H. Clarke	2801 Turnpike Road 23707



Hampton Roads

664

Craney Island

SUFFOLK

TOWNE POINT RD

164

WESTERN FREEWAY

CEDAR LN

WEST NORFOLK RD

High St W

Western Branch

CHESAPEAKE

ELMHURST LN

CITY PARK

Hodges Manor

Simondale

Olive Branch

Churchland Elementary

Churchland Primary/  
Intermediate

Churchland Academy

Lakeview

Victory

BIDE-A-WEe GOLF COURSE

Douglass Park

Westhaven

John Tyler

Park View

Brighton

James Hurst

NORFOLK NAVAL SHIPYARD

PortCentre

Portsmouth Blvd

Elm Ave

Turnpike Rd

Frederick Blvd

AIRLINE BLVD

Elm Ave

County St

London Blvd

London St

Court St

Martin Luther King Fwy

Midtown Tunnel

Downtown Tunnel

464

George Washington Blvd

Victory Blvd

Elm Ave

Portsmouth Blvd

PortCentre

Portsmouth Blvd

Elm Ave

Turnpike Rd

Frederick Blvd

AIRLINE BLVD

Elmurst Ln

Portsmouth Blvd

Elm Ave

County St

London Blvd

London St

Court St

Martin Luther King Fwy

Midtown Tunnel

Downtown Tunnel

464

Elizabeth River

NORFOLK

CRANEY ISLAND

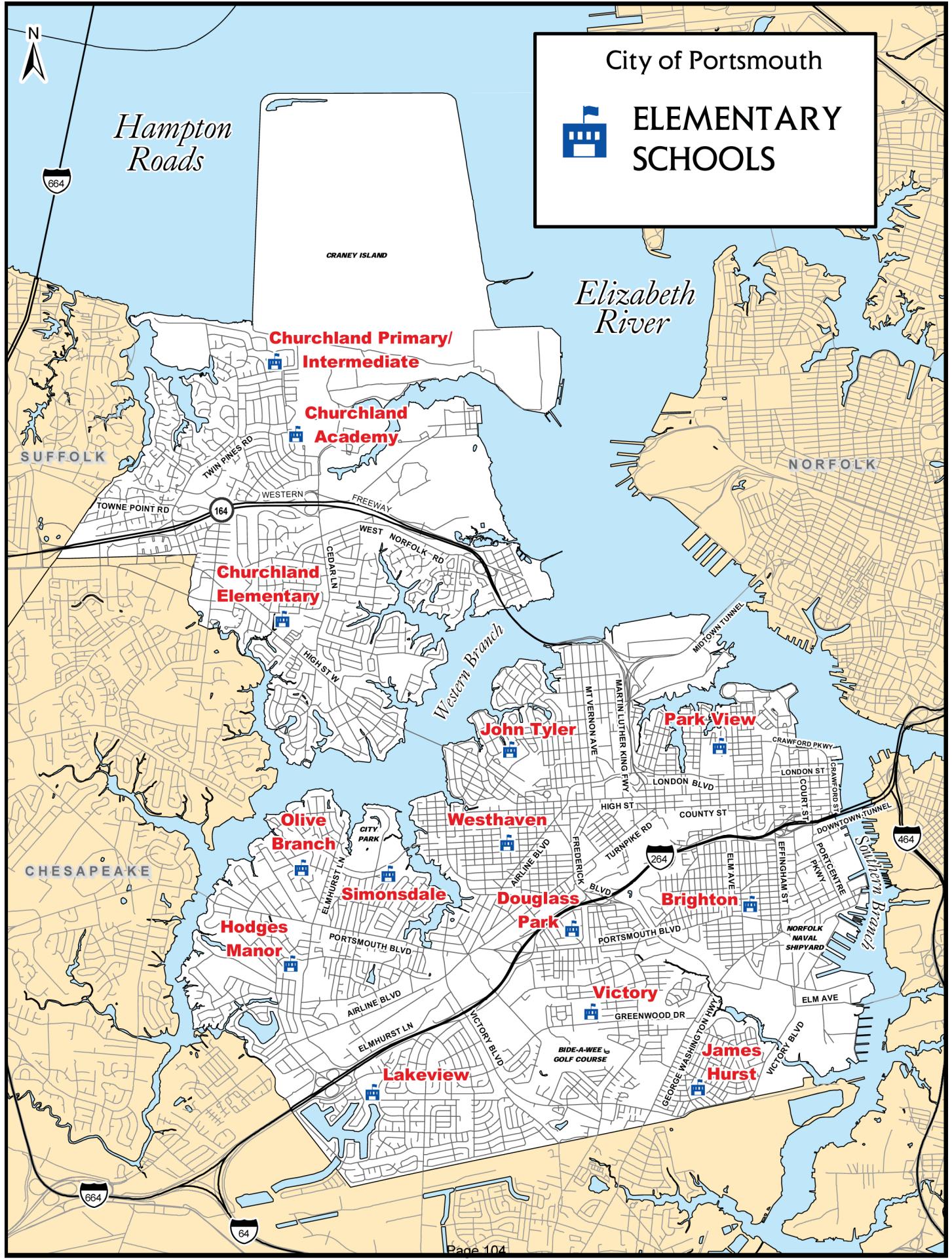
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Page 104

**City of Portsmouth**

**ELEMENTARY SCHOOLS**



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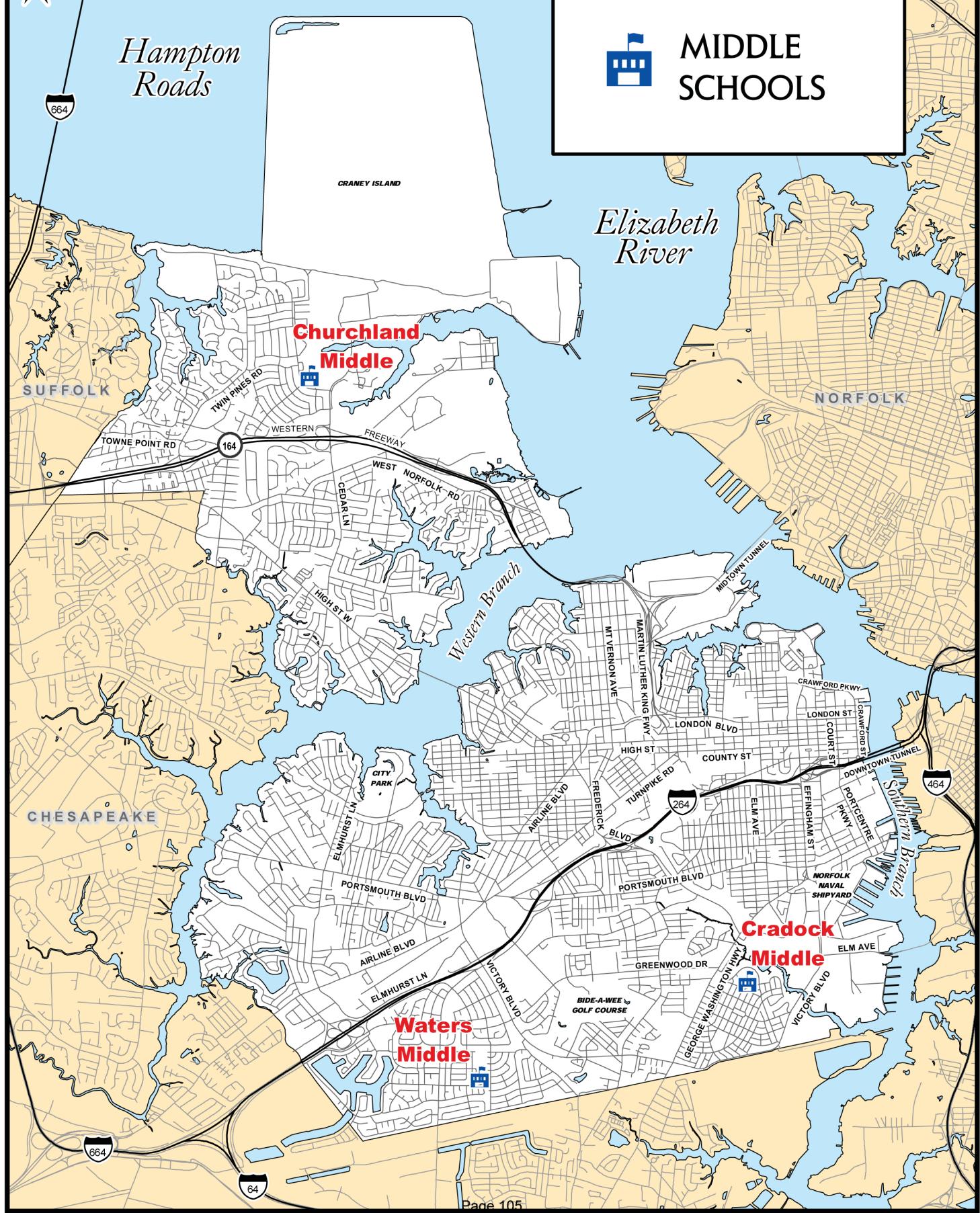


*Hampton Roads*

**City of Portsmouth**



**MIDDLE  
SCHOOLS**

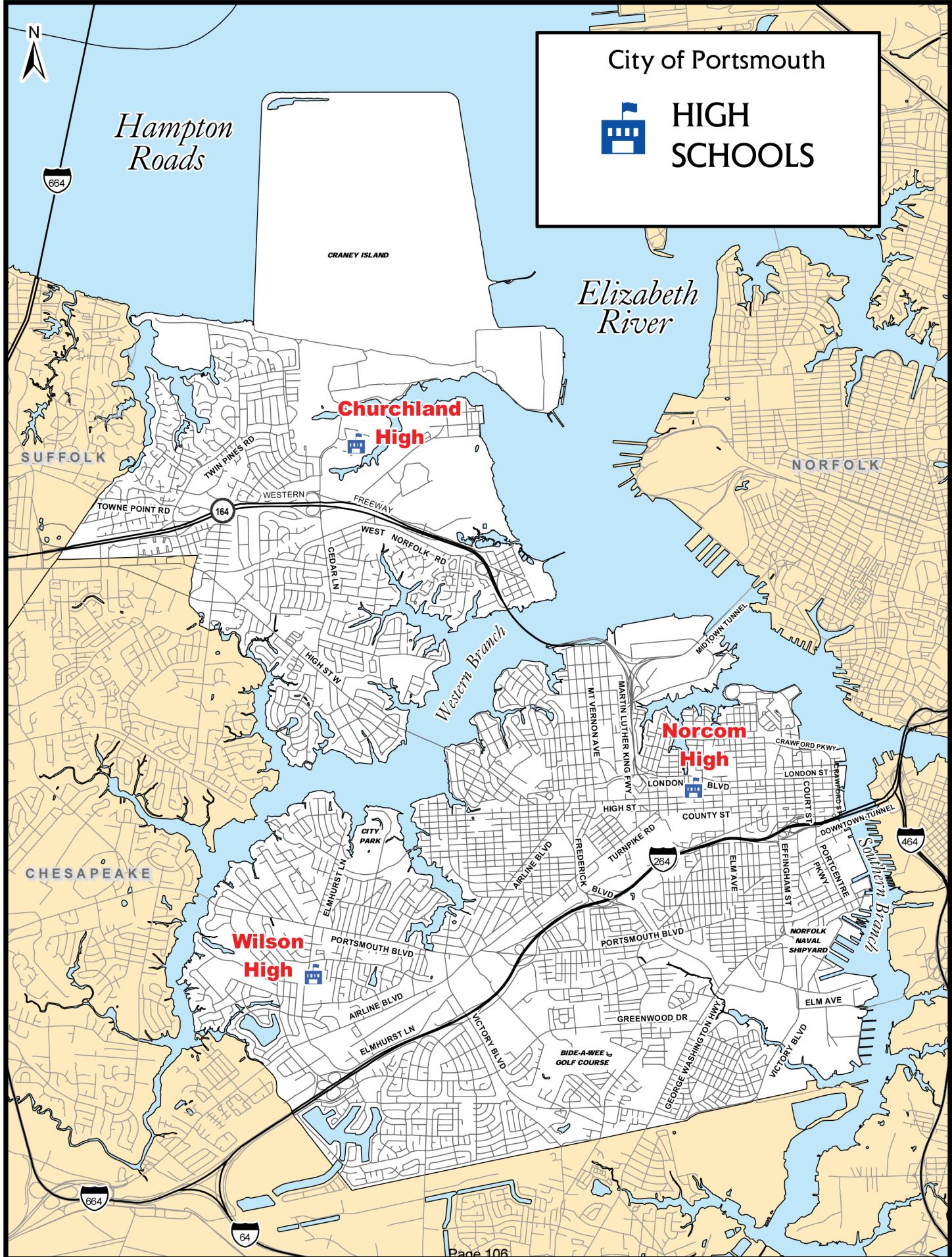


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**City of Portsmouth**



**HIGH  
SCHOOLS**



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